RESOLUTION FOR ADOPTION BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF ALPENA, MICHIGAN

BE IT RESOLVED, THAT THIS RESOLUTION SHALL COVER THE

SPECIAL RESERVE FUND

Appropriations of the County of Alpena
For the fiscal year **2026**.

A RESOLUTION to make appropriations;
to provide for the expenditure of the appropriations;
and to provide for the disposition
of all income received by the
County of Alpena.

BE IT FURTHER RESOLVED that the total
Revenues and Unappropriated Fund Balance
estimated to be available for appropriations in the

SPECIAL RESERVE FUND

of the County of Alpena
for fiscal year **2026** are as follows:

(see attachment (s))

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 757 - BEAVER LAKE						
ESTIMATED REVENUES						
208-757-654.002	BEAVER LAKE PARK - CAMPING	80,028	100,287	82,763	80,000	85,000
208-757-654.003	WINTER STORAGE	1,295	1,400	1,292	1,250	1,300
208-757-654.004	BEAVER LAKE PARK-BOAT LAUNCH FEES	1,908	1,551	1,395	1,500	1,500
208-757-654.005	BEAVER LAKE PARK-PAVILION	850	745	590	650	650
208-757-654.006	RESERVATION FEES		1,646		1,200	
208-757-668.000	GAS ROYALTIES	181	202	235	236	
208-757-674.005	PARK IMPROVEMENT DONATIONS	14	35	51	51	
208-757-684.000	MISCELLANEOUS REVENUE	655	365	520	415	
208-757-691.000	OFS - LEASE FINANCING	41,034				
TOTAL ESTIMATED REVENUES		125,965	106,231	86,846	85,302	88,450
APPROPRIATIONS						
208-757-704.000	CARETAKER/CONTRACT	19,692	25,919	22,133	25,020	25,521
208-757-709.000	SOCIAL SECURITY	1,221	1,607	1,372	1,552	1,583
208-757-711.000	MEDICARE	286	376	321	363	371
208-757-724.009	WORKERS COMPENSATION		(7)	254	600	447
208-757-727.000	OFFICE SUPPLIES	413	738	371	550	400
208-757-727.001	BUILDINGS/GROUNDS SUPPLIES	1,021	1,075	453	1,100	1,000
208-757-727.002	POWER TOOLS	865			700	
208-757-727.003	OFFICE EQUIPMENT		746			
208-757-743.000	GASOLINE	1,001	1,073	847	1,500	500
208-757-784.000	JANITORIAL SUPPLIES	1,598	2,076	1,687	2,300	1,800
208-757-801.001	CAMPSPOT FEES		1,974	1,884	2,400	2,400
208-757-801.002	MERCHANT SERV FEES	15	1,562	2,089	2,900	3,000
208-757-801.003	BANK FEES	11	73	66	100	100
208-757-801.004	INSECT CONTROL	1,100	1,144	1,184	1,200	1,200
208-757-801.005	CHLORIDE ROADS	133	132	135	250	
208-757-801.007	DOCK INSTALL/REMOVAL/MAINTENANCE				500	
208-757-803.000	PUBLIC LIABILITY INSURANCE	977	1,202	1,210	1,210	1,330
208-757-826.000	VEHICLE MAINT MANAGEMENT	426	562	366	565	
208-757-850.000	TELEPHONE / INTERNET	3,574	3,808	3,615	3,616	3,000
208-757-851.000	BEAVER LAKE - CELL PHONE	528	457	318	500	400
208-757-860.000	TRAVEL					1,400
208-757-920.001	HEATING PROPANE	2,175	945	1,670	2,500	2,750
208-757-921.000	LIGHTS	12,979	14,732	13,419	13,419	12,500
208-757-924.000	PORTA JOHNS/SEPTIC CLEANING	1,425	2,140	2,220	2,220	2,250
208-757-925.000	GARBAGE PICK-UP	3,307	3,344	3,106	3,409	3,000
208-757-931.000	EQUIPMENT MAINTENANCE/MECHANIC	4,003	1,005	730	3,180	1,400
208-757-932.000	BUILDING MAINTENANCE	1,949	728	1,146	1,800	1,800
208-757-933.000	GROUNDS MAINTENANCE	1,481	5,714	1,864	5,200	4,000
208-757-948.000	VEHICLE LEASE	991	1,162	9,298	11,556	
208-757-955.002	DUES, SUBSCRIPTIONS, LICENSES	809	762	600	1,000	800
208-757-972.002	BL DAM SPECIAL ASSESSMENT	10,676				
208-757-972.004	CAPOUT BLP PAVILLION PROJECT 2024		3,630			
208-757-988.000	CAPITAL OUTLAY - LEASE FINANCING	41,034				
208-757-991.000	DEBT SERVICE PAYMENT (LEASE) - PR	4,809	7,371			
208-757-993.000	DEBT SERV PAYMENT (LEASE) - INTER	1,818	2,569			
TOTAL APPROPRIATIONS		120,317	88,619	72,358	91,210	72,952
NET OF REVENUES/APPROPRIATIONS - 757 - BEAVER LAKE		5,648	17,612	14,488	(5,908)	15,498

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 758 - SUNKEN LAKE PARK						
ESTIMATED REVENUES						
208-758-654.002	SUNKEN LAKE PARK - CAMPING	69,099	106,569	85,877	90,000	90,000
208-758-654.003	WINTER STORAGE	580			500	500
208-758-654.004	SUNKEN LAKE PARK-BOAT LAUNCH FEES			85	85	
208-758-654.005	SUNKEN LAKE PARK-PAVILION	260	245	340	340	200
208-758-654.006	RESERVATION FEES		1,050		800	
208-758-684.000	MISCELLANEOUS REVENUE	572	60	60	20	
208-758-691.000	OFS - LEASE FINANCING	41,074				
TOTAL ESTIMATED REVENUES		111,585	107,924	86,362	91,745	90,700
APPROPRIATIONS						
208-758-704.000	CARETAKER CONTRACT	19,565	18,334	17,826	22,520	23,481
208-758-709.000	SOCIAL SECURITY	1,213	1,137	1,105	1,397	1,456
208-758-711.000	MEDICARE	284	266	258	327	341
208-758-724.009	WORKERS COMPENSATION	8	(4)	207	600	411
208-758-727.000	OFFICE SUPPLIES	584	444	232	500	700
208-758-727.001	BUILDING/GROUNDS SUPPLIES	1,742	2,409	563	671	1,500
208-758-727.002	POWER TOOLS	316	1,231	925	1,800	400
208-758-727.003	OFFICE EQUIPMENT		746			
208-758-743.000	GASOLINE	1,785	2,534	814	1,800	500
208-758-784.000	JANITORIAL SUPPLIES	2,753	2,275	728	1,780	2,000
208-758-801.001	CAMPSPOT FEES		2,841	2,800	3,000	3,000
208-758-801.002	MERCHANT SERV FEES	15	2,799	2,833	3,000	3,000
208-758-801.003	BANK FEES	11	67	66	70	50
208-758-801.004	INSECT CONTROL	1,118	1,163	1,204	1,204	1,200
208-758-801.005	CHLORIDE ROAD	282	271	447	447	300
208-758-801.007	DOCK INSTALL/REMOVAL/MAINTENANCE				250	
208-758-803.000	PUBLIC LIABILITY INSURANCE	1,106	1,360	1,400	1,400	1,550
208-758-826.000	VEHICLE MAINT MANAGEMENT	439	645	327	335	
208-758-850.000	TELEPHONE / INTERNET	2,447	2,512	2,256	2,412	2,200
208-758-851.000	SUNKEN LAKE - CELL PHONE	922	778	382	800	400
208-758-860.000	TRAVEL	493	18			1,200
208-758-920.001	HEATING PROPANE	1,480	2,303	414	2,300	2,750
208-758-921.000	LIGHTS	11,178	13,818	8,143	10,937	10,500
208-758-924.000	PORTA JOHNS/SEPTIC CLEANING	1,870	3,547	3,722	3,771	2,250
208-758-925.000	GARBAGE PICK-UP	2,986	3,025	2,430	2,500	2,500
208-758-931.000	EQUIPMENT MAINTENANCE/MECHANIC	4,306	1,429	931	1,700	1,600
208-758-932.000	BUILDING MAINTENANCE	1,980	1,708	1,136	1,500	1,000
208-758-933.000	GROUNDS MAINTENANCE	5,662	4,369	1,812	3,628	4,500
208-758-934.000	VEHICLE MAINTENANCE			2,617	2,617	
208-758-948.000	VEHICLE LEASE	1,018	1,084			
208-758-955.000	CONTINGENCY FUND					4,000
208-758-955.002	DUES, SUBSCRIPTIONS, LICENSES	965	931	821	1,000	1,000
208-758-988.000	CAPITAL OUTLAY - LEASE FINANCING	41,074				
208-758-991.000	DEBT SERVICE PAYMENT (LEASE) - PR	4,174	7,332			
208-758-993.000	DEBT SERV PAYMENT (LEASE) - INTER	1,620	2,603			
TOTAL APPROPRIATIONS		113,396	83,975	56,399	74,266	73,789
NET OF REVENUES/APPROPRIATIONS - 758 - SUNKEN LAKE P		(1,811)	23,949	29,963	17,479	16,911

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 759 - LONG LAKE PARK						
ESTIMATED REVENUES						
208-759-654.002	LONG LAKE PARK - CAMPING	159,461	200,116	210,391	205,306	180,000
208-759-654.003	WINTER STORAGE	1,275	820		1,000	1,000
208-759-654.004	LONG LAKE PARK-BOAT LAUNCH FEES	6,018	6,478	6,855	6,395	6,000
208-759-654.005	LONG LAKE PARK-PAVILION	660	510	585	1,000	500
208-759-654.006	RESERVATION FEES		1,575		1,500	
208-759-677.000	REIMBURSEMENTS & REFUNDS		284			
208-759-684.000	MISCELLENEOUS REVENUE	630	55	531	511	
TOTAL ESTIMATED REVENUES		168,044	209,838	218,362	215,712	187,500
APPROPRIATIONS						
208-759-704.000	CARETAKER/CONTRACT	19,957	24,061	19,447	22,520	23,991
208-759-709.000	SOCIAL SECURITY	1,237	1,492	1,206	1,397	1,488
208-759-711.000	MEDICARE	289	349	282	327	348
208-759-724.009	WORKERS COMPENSATION	125	58	256	600	420
208-759-727.000	OFFICE SUPPLIES	587	249	259	400	350
208-759-727.001	BUILDING/GROUNDS SUPPLIES	894	1,905	1,127	1,128	1,500
208-759-727.002	POWER TOOLS	709	459	227	300	300
208-759-727.003	OFFICE EQUIPMENT		746			700
208-759-743.000	GASOLINE	1,191	1,295	1,014	1,139	500
208-759-784.000	JANITORIAL SUPPLIES	2,299	2,449	2,539	2,572	2,500
208-759-801.001	CAMPSPOT FEES		4,661	6,841	7,200	6,500
208-759-801.002	MERCHANT SERV FEES	15	5,309	6,266	6,500	6,500
208-759-801.003	BANK FEES	11	62	66	100	100
208-759-801.004	INSECT CONTROL	1,566	1,628	1,685	1,686	1,800
208-759-801.005	CHLORIDE ROADS	358	351	320	320	400
208-759-801.007	DOCK INSTALL/REMOVAL/MAINTENANCE				112	300
208-759-803.000	PUBLIC LIABILITY INSURANCE	1,078	1,326	1,400	1,400	1,500
208-759-826.000	VEHICLE MAINT MANAGEMENT	96	48	539	750	
208-759-850.000	TELEPHONE / INTERNET	1,779	1,991	1,565	1,800	2,000
208-759-851.000	LONG LAKE - CELL PHONE	530	481	410	515	500
208-759-860.000	TRAVEL				700	1,000
208-759-920.001	HEATING PROPANE	1,012	486	1,696	2,194	2,200
208-759-921.000	LIGHTS	17,901	24,111	26,615	28,900	27,000
208-759-924.000	PORTA JOHNS/SEPTIC CLEANING	2,095	2,695	3,125	3,125	3,000
208-759-925.000	GARBAGE PICK-UP	3,746	3,245	3,073	3,394	2,500
208-759-931.000	EQUIPMENT MAINTENANCE/MECHANIC	5,805	1,851	2,331	3,050	3,400
208-759-932.000	BUILDING MAINTENANCE	10,423	5,010	2,530	3,144	3,500
208-759-933.000	GROUNDS MAINTENANCE	3,832	6,759	2,458	3,332	3,500
208-759-934.000	VEHICLE MAINTENANCE		210			
208-759-948.000	VEHICLE LEASE			9,236	10,775	
208-759-955.002	DUES, SUBSCRIPTIONS, LICENSES	1,229	1,679	1,810	1,811	1,250
208-759-972.002	CAPOUT POWER/WATER LAKEFRONT SITE		20,300			
TOTAL APPROPRIATIONS		78,764	115,266	98,323	111,191	99,047
NET OF REVENUES/APPROPRIATIONS - 759 - LONG LAKE PAR		89,280	94,572	120,039	104,521	88,453

BUDGET REPORT FOR ALPENA COUNTY
Fund: 208 PARKS & RECREATION FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 760 - PARKS GENERAL						
ESTIMATED REVENUES						
208-760-523.001	MDNR SPARKS SLP FEDERAL GRANT			254,514	473,700	219,186
208-760-566.000	DNR WW LL BOAT LAUNCH GRANT		226,600		226,600	
208-760-566.001	DNR REC PASS BOAT LAUNCH GRANT			133,000	133,000	
208-760-566.002	MEDC LLP BOAT LAUNCH	150,000	150,000			
208-760-581.000	OSSINEKE TWP GRANT		10,000			
208-760-665.000	INVESTMENT EARNINGS	5,321	3,377	3,133	2,111	1,700
208-760-668.000	RIVER PARK GAS ROYALTIES	867	455	525	1,000	700
208-760-674.002	LL BOAT LAUNCH DONATION	5,000				
208-760-674.208	ALPENA AREA CONVENTION & VISITORS			5,000	5,000	
208-760-675.000	OTHER REVENUE-CFNEM GRANT		2,000			
208-760-677.000	REIMBURSEMENTS & REFUNDS			250	250	
208-760-684.000	MISCELLANEOUS REVENUE		90	5,500	5,500	
208-760-693.001	SALE OF ASSET- VEHCILE			4,000		
208-760-698.000	INSURANCE RECOVERIES			65	65	
208-760-699.002	YOUTH & RECREATION APPROPRIATION	44,100				
208-760-699.003	BLP Y&R GRANT		13,750		35,000	
208-760-699.004	SLP Y&R GRANT			12,000	12,000	
208-760-699.005	LLP Y & R GRANT			21,250	21,250	
208-760-699.101	TRANSFER FROM 101/GF		150,000			
208-760-699.104	Y&R MINI GRANT LLP		4,710			
208-760-699.105	Y&R MINI GRANT BLP		1,960			
208-760-699.214	TRANSFERS FROM ARPA	50,000				
TOTAL ESTIMATED REVENUES		255,288	562,942	439,237	915,476	221,586
APPROPRIATIONS						
208-760-700.000	MANNING HILL EXPENSE	3,054	19,668	3,711	4,000	3,850
208-760-703.000	WAGES-CHAIRMAN OF PARKS COMMISSIO	500	1,200	1,200	1,200	3,600
208-760-709.000	SOCIAL SECURITY	754	763	507	268	276
208-760-711.000	MEDICARE	176	178	119	63	65
208-760-724.009	WORKERS COMPENSATION	9	18	9	30	
208-760-724.014	SICK AND ACCIDENT	9	5	6	30	
208-760-725.000	MEMBERS PER DIEM	7,787	7,443	5,657	3,600	4,440
208-760-727.000	PARKS-OFC SUPPLIES	439	27	50	300	200
208-760-728.000	POSTAGE	12		22	25	50
208-760-801.000	PROFESSIONAL FEES				250	400
208-760-802.000	NEW EMPLOYEE TESTING				500	
208-760-802.001	BACKGROUND CHECK	405	114	553	570	450
208-760-803.000	COST ALLOCATION		32,907	32,845	32,845	42,258
208-760-842.000	UNEMPLOYMENT	3,440	3,473		1,000	1,000
208-760-851.000	PARK CHAIR CELL PHONE		296	309	500	400
208-760-860.000	TRAVEL EXPENSE	4,060	4,236	3,804	720	2,000
208-760-903.000	ADVERTISING	125	278	35	85	500
208-760-940.000	SLP CAMPER RENT DUE TO MOLD		750			
208-760-955.001	MISCELLANEOUS	115	30	82	410	500
208-760-955.002	EDUCATION & TRAINING	542	180	644	725	800
208-760-955.003	PARKS - OVER/SHORT			178	178	
208-760-965.104	Y&R MINI GRANT LLP		4,710			
208-760-965.105	Y&R MINI GRANT BLP		2,010			
208-760-969.000	Y & R/GRANTS & MATCH/CAP OUTLAY	12,509				
208-760-969.003	BLP Y&R GRANT & MATCH		25,778			
208-760-969.004	SLP Y&R GRANT & MATCH		(1)			
208-760-971.000	COMPUTERS			4,437	4,439	1,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 760 - PARKS GENERAL						
APPROPRIATIONS						
208-760-972.000	CAPITAL OUTLAY-BEAVER LAKE PARK		12,289	9,921	10,000	
208-760-972.001	CAPITAL OUTLAY-LONG LAKE PARK	2,130				11,500
208-760-972.002	CAPITAL OUTLAY-SUNKEN LAKE PARK	22,345			10,000	
208-760-972.004	CAPITAL OUTLAY-LLP BOAT LAUNCH	401,994	345,459			
208-760-972.005	MDNR SPARKS SL GRANT		27,896	369,077	445,804	
208-760-972.007	CAPITAL OUTLAY - LL PARK TRACTOR		15,632			
208-760-972.008	2015 SCHULT TRADITONS TRAILER HOM		1,739			
208-760-972.011	PARKS GENERAL 2007 FLAGSTAFF TRAI		8,149			
208-760-972.012	CAPOUT SLP HOUSE REPAIRS		17,421			
208-760-972.025	CAPOUT BLP Y&R GRANT/MATCH			45,000	45,000	
208-760-972.026	CAPOUT SLP Y&R GRANT/MATCH			25,334	25,334	
208-760-972.027	CAPOUT LLP Y&R GRANT/MATCH			28,967	28,968	
208-760-995.000	TRANFER TO OTHER FUNDS	8,500		150,000	150,000	
TOTAL APPROPRIATIONS		468,905	532,648	682,467	766,844	73,289
NET OF REVENUES/APPROPRIATIONS - 760 - PARKS GENERAL		(213,617)	30,294	(243,230)	148,632	148,297
ESTIMATED REVENUES - FUND 208		660,882	986,935	830,807	1,308,235	588,236
APPROPRIATIONS - FUND 208		781,382	820,508	909,547	1,043,511	319,077
NET OF REVENUES/APPROPRIATIONS - FUND 208		(120,500)	166,427	(78,740)	264,724	269,159
BEGINNING FUND BALANCE		546,264	275,765	442,197	442,197	363,457
FUND BALANCE ADJUSTMENTS		(149,999)				
ENDING FUND BALANCE		275,765	442,192	363,457	706,921	632,616

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 651 - AMBULANCE						
ESTIMATED REVENUES						
210-651-403.000	CURRENT TAXES-EXTRA SPECIAL VOTED	1,528,958	1,634,586	1,747,945	1,783,797	1,879,022
210-651-411.000	DELINQUENT REAL (SETTLEMENTS)	17	299	67	68	200
210-651-412.000	DELINQUENT PERSONAL/DNR	10,301	9,642	10,867	10,867	11,000
210-651-569.000	SMALL BUSINESS TAXPAYER EXEMPT (S			3,025	3,026	
210-651-573.000	LOCAL COM STABILIZATION SHARE TAX	42,640	38,294	36,018	39,304	39,000
210-651-665.000	INVESTMENT EARNINGS	30,595	52,475	42,900	37,489	25,000
210-651-677.000	REIMBURSEMENTS & REFUNDS	7,500				
210-651-684.001	E911 SIGNAGE SOLD	60	40			
TOTAL ESTIMATED REVENUES		1,620,071	1,735,336	1,840,822	1,874,551	1,954,222
APPROPRIATIONS						
210-651-727.000	SUPPLIES - RESTOCKING DRUG BOXES/		10,000	20,500	20,500	
210-651-727.001	CITY DISPOSAL 1ST RESPONDER SUPPL		22,500	44,290	60,000	
210-651-801.000	CITY CONTRACT PAYMENTS 2021-2024	940,000	1,111,921	1,088,345	1,186,628	1,262,458
210-651-803.000	COST ALLOCATION	74,899	57,062	43,570	43,571	55,858
210-651-803.001	FIRST RESPONDER CALLS	117,000	117,000	117,000	117,000	117,000
210-651-820.000	SERV AGREEMENT-LIFEPAK/STRYKER		30,999		31,000	
210-651-955.000	MISC EXPENSE	360	500		1,500	
210-651-955.002	EMS TRAINING		6,750		7,500	13,000
210-651-962.000	COUNTY SETTLEMENTS	785	438	608	750	750
210-651-972.000	EQUIPMENT/CITY CONTRACT	139,233	2,217	372,690	375,000	
210-651-972.002	PUBLIC/PRIVATE ROAD SIGNS (1/3 CI		4,000	4,000	4,000	4,000
210-651-972.004	E911 SIGNAGE	748	552	55	2,500	800
210-651-995.000	TRANSFERS TO OTHER FUND-	150,000	150,500	237,275	237,275	135,500
TOTAL APPROPRIATIONS		1,423,025	1,514,439	1,928,333	2,087,224	1,589,366
NET OF REVENUES/APPROPRIATIONS - 651 - AMBULANCE		197,046	220,897	(87,511)	(212,673)	364,856
ESTIMATED REVENUES - FUND 210		1,620,071	1,735,336	1,840,822	1,874,551	1,954,222
APPROPRIATIONS - FUND 210		1,423,025	1,514,439	1,928,333	2,087,224	1,589,366
NET OF REVENUES/APPROPRIATIONS - FUND 210		197,046	220,897	(87,511)	(212,673)	364,856
BEGINNING FUND BALANCE		1,258,684	1,455,729	1,676,626	1,676,626	1,584,410
FUND BALANCE ADJUSTMENTS				(4,705)	(4,705)	
ENDING FUND BALANCE		1,455,730	1,676,626	1,584,410	1,459,248	1,949,266

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 301 - SHERIFF'S OFFICE						
ESTIMATED REVENUES						
213-301-403.000	CURRENT TAXES-EXTRA SPECIAL VOTED	1,019,647	1,090,065	1,159,455	1,182,895	1,246,063
213-301-411.000	DELINQUENT REAL (SETTLEMENTS)	10	203	45	79	80
213-301-412.000	DELINQUENT PERSONAL/DNR	6,808	6,428	7,208	7,209	7,300
213-301-569.000	SMALL BUSINESS TAXPAYER EXEMPT (S			2,017	2,017	
213-301-573.000	LOCAL COMM STABILIZATION SHARE TA	28,427	25,529	24,012	29,751	29,000
213-301-665.000	INTEREST	9,229	10,487	7,965	5,000	7,500
TOTAL ESTIMATED REVENUES		1,064,121	1,132,712	1,200,702	1,226,951	1,289,943
APPROPRIATIONS						
213-301-805.000	COST ALLOCATION	1,228	974	1,197	1,197	1,536
213-301-962.000	COUNTY SETTLEMENTS	524	299	404	500	500
213-301-995.000	TRANSFERS TO OTHER FUNDS	175,000	456,002	424,000	424,000	400,000
213-301-995.001	NEW JAIL BOND PYMT (2018-2038)	797,860	797,775	798,425	798,425	798,050
213-301-995.631	TRANSFER TO 631 B&G FUND	25,000				
TOTAL APPROPRIATIONS		999,612	1,255,050	1,224,026	1,224,122	1,200,086
NET OF REVENUES/APPROPRIATIONS - 301 - SHERIFF'S OFF		64,509	(122,338)	(23,324)	2,829	89,857
ESTIMATED REVENUES - FUND 213		1,064,121	1,132,712	1,200,702	1,226,951	1,289,943
APPROPRIATIONS - FUND 213		999,612	1,255,050	1,224,026	1,224,122	1,200,086
NET OF REVENUES/APPROPRIATIONS - FUND 213		64,509	(122,338)	(23,324)	2,829	89,857
BEGINNING FUND BALANCE		281,523	346,033	223,695	223,695	198,840
FUND BALANCE ADJUSTMENTS				(1,531)	(1,531)	
ENDING FUND BALANCE		346,032	223,695	198,840	224,993	288,697

BUDGET REPORT FOR ALPENA COUNTY
Fund: 214 AMERICAN RESCUE PLAN ACT FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 000 - NONE						
ESTIMATED REVENUES						
214-000-502.000	FEDERAL GRANT-GEN GOV	803,000	1,444,218			
214-000-505.000	FEDERAL GRANT-PUBLIC SAFET	321,973	3,415			
214-000-506.000	FED GRANTS-PUBLICE WORKS	500,000				
214-000-523.000	FED GRANTS-REC & CULTURE	50,000				
214-000-524.000	FED GRANT-COMM & ECON DEVEL	129,166	129,166			
TOTAL ESTIMATED REVENUES		1,804,139	1,576,799			
NET OF REVENUES/APPROPRIATIONS - 000 - NONE		1,804,139	1,576,799			

BUDGET REPORT FOR ALPENA COUNTY
Fund: 214 AMERICAN RESCUE PLAN ACT FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 209 - AMERICAN RESCUE PLAN ACT						
ESTIMATED REVENUES						
214-209-665.000	INTEREST	7,276	2,567			
TOTAL ESTIMATED REVENUES		7,276	2,567			
APPROPRIATIONS						
214-209-801.001	BANKING FEES	66				
214-209-955.006	DDA APPROPRIATION	129,166	129,166			
214-209-963.001	RECYCLING CENTER GRANT MATCH	500,000				
214-209-980.001	SHERIFF 7 CAR/20 BODY CAMERAS	171,225				
214-209-980.002	OUTFIT SHERIFF VEHICLES	42,182	3,415			
214-209-995.000	TRANSFERS TO GF FUNDS	300,000	1,208,275			
214-209-995.208	TRANSFER TO PARKS	50,000				
214-209-995.268	TRANSFER TO FAIRGROUNDS	3,000				
214-209-995.301	TRANSFER TO SHERIFF	108,566				
214-209-995.402	TRANSFER TO EQUIP FUND 402	250,000	200,000			
214-209-995.631	TRANSFER TO 631 B&G FUND	250,000	50,000			
TOTAL APPROPRIATIONS		1,804,205	1,590,856			
NET OF REVENUES/APPROPRIATIONS - 209 - AMERICAN RESC		(1,796,929)	(1,588,289)			
ESTIMATED REVENUES - FUND 214		1,811,415	1,579,366			
APPROPRIATIONS - FUND 214		1,804,205	1,590,856			
NET OF REVENUES/APPROPRIATIONS - FUND 214		7,210	(11,490)			
BEGINNING FUND BALANCE		4,280	11,490			
ENDING FUND BALANCE		11,490				

BUDGET REPORT FOR ALPENA COUNTY
Fund: 225 SOIL EROSION & SEDIMENTATION
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 568 - SOIL CONSERVATION						
ESTIMATED REVENUES						
225-568-640.000	EROSION & SEDIMENTATION FEES		23,689	26,114	25,000	25,000
225-568-665.000	INTEREST		29	26	24	20
TOTAL ESTIMATED REVENUES			23,718	26,140	25,024	25,020
APPROPRIATIONS						
225-568-801.000	PROF SERVICE - SOIL		20,771	22,360	22,500	22,500
TOTAL APPROPRIATIONS			20,771	22,360	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - 568 - SOIL CONSERVA			2,947	3,780	2,524	2,520
ESTIMATED REVENUES - FUND 225			23,718	26,140	25,024	25,020
APPROPRIATIONS - FUND 225			20,771	22,360	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - FUND 225			2,947	3,780	2,524	2,520
BEGINNING FUND BALANCE				2,947	2,947	6,727
ENDING FUND BALANCE			2,947	6,727	5,471	9,247

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 265 - BUILDING AND GROUND'S MAINTENANCE						
ESTIMATED REVENUES						
245-265-665.000	INTEREST		1,843	2,395	2,033	1,500
245-265-665.001	INTEREST	16,003	35,333			
245-265-667.000	I2P LLC LEASE			101,500	121,500	121,500
245-265-671.000	LEASE REVENUE	35,893	102,156			
TOTAL ESTIMATED REVENUES		51,896	139,332	103,895	123,533	123,000
APPROPRIATIONS						
245-265-703.000	ADMINISTRATION		8,944	8,577	9,310	9,650
245-265-708.000	OVERTIME		446		376	
245-265-709.000	SOCIAL SECURITY		572	517	641	602
245-265-711.000	MEDICARE		134	121	150	141
245-265-716.000	MERS DEFINED CONTRIBUTION		662	640	765	874
245-265-718.000	HOSPITALIZATION		40	824	41	814
245-265-724.009	WORKERS COMPENSATION		224	122	120	169
245-265-724.014	SICK & ACCIDENT		91	74	93	90
245-265-724.018	HSA		98	101	99	300
245-265-805.000	COST ALLOCATION			211	211	2,734
245-265-931.000	EQUIPMENT MAINTENANCE		23,794	8,200	8,300	
245-265-932.000	BUILDING MAINTENANCE		100	74	1,700	
245-265-995.101	TRANSFER TO GF			15,000	15,000	
245-265-995.631	TRANSFER TO 631 B&G FUND			35,000	35,000	
TOTAL APPROPRIATIONS			35,105	69,461	71,806	15,374
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND		51,896	104,227	34,434	51,727	107,626
ESTIMATED REVENUES - FUND 245		51,896	139,332	103,895	123,533	123,000
APPROPRIATIONS - FUND 245			35,105	69,461	71,806	15,374
NET OF REVENUES/APPROPRIATIONS - FUND 245		51,896	104,227	34,434	51,727	107,626
BEGINNING FUND BALANCE			51,896	156,123	156,123	190,557
ENDING FUND BALANCE		51,896	156,123	190,557	207,850	298,183

BUDGET REPORT FOR ALPENA COUNTY
Fund: 246 DISTRICT HEALTH BLDG FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 265 - BUILDING AND GROUND'S MAINTENANCE						
ESTIMATED REVENUES						
246-265-665.000	INTEREST	4,283	5,619	4,549	3,665	4,000
246-265-665.001	INTEREST RELATED TO LEASE	4,308	3,451			
246-265-665.002	INTEREST-LEASE-DHD #4		25,198			
246-265-667.001	DISTRICT HEALTH LEASE	132,453		90,502	137,789	137,789
246-265-667.002	DENTAL CLINIC LEASE			22,234	20,941	24,619
246-265-667.003	NEMCSA LEASE	27,922	29,624	35,485	40,562	41,170
246-265-671.000	DENTAL CLINIC LEASE	21,560	21,300			
246-265-671.001	NEMSCA LEASE		3,208			
246-265-671.002	DHD #4 LEASE		121,248			
246-265-677.000	REFUNDS & REIMBURSEMENTS				100	
TOTAL ESTIMATED REVENUES		190,526	209,648	152,770	203,057	207,578
APPROPRIATIONS						
246-265-702.006	CUSTODIAN WAGES	12,560	30,161	12,658	13,941	14,215
246-265-703.000	ADMINISTRATION SALARY	8,979	8,944	8,577	9,310	9,650
246-265-708.000	OVERTIME	1,428	1,383	2,152	2,500	2,500
246-265-709.000	SOCIAL SECURITY	1,387	2,448	1,414	1,540	1,506
246-265-711.000	MEDICARE	324	573	331	361	353
246-265-716.000	MERS DEFINED CONTRIBUTION	1,747	3,150	1,824	1,924	2,332
246-265-718.000	HOSPITALIZATION	1,669	3,162	2,325	1,475	2,442
246-265-724.009	WORKERS COMPENSATION	1,056	1,106	348	360	418
246-265-724.014	SICK AND ACCIDENT	238	367	207	229	227
246-265-724.018	HSA	419	1,054	549	450	900
246-265-783.000	BUILDING & GROUNDS SUPPLIES			84	300	300
246-265-784.000	JANITORIAL SUPPLIES	1,535	1,656	1,239	1,800	1,750
246-265-801.000	PROFESSIONAL SERVICES - ELEVATRO	6,075	6,584	7,570	8,100	8,100
246-265-802.000	FIRE SUPPRESSION	1,512	833	1,679	1,800	1,800
246-265-803.000	PUBLICE LIABILITY INSURANCE	5,538	6,812	6,812	6,812	6,812
246-265-805.000	COST ALLOCATION	7,041	7,592	7,091	7,091	60,860
246-265-920.000	NATURAL GAS	14,080	12,902	10,730	23,000	20,000
246-265-921.000	LIGHTS	26,273	35,105	28,060	31,950	31,950
246-265-922.000	WATER AND SEWAGE	4,720	5,134	2,170	5,500	5,500
246-265-925.000	GARBAGE DISPOSAL	1,623	1,630	1,238	1,800	1,800
246-265-931.000	EQUIPMENT MAINTENANCE	1,654	14,110	3,685	7,500	5,000
246-265-932.000	BUILDING MAINTENANCE	3,111	574	3,291	7,370	5,000
246-265-932.001	ELEVATOR REPAIR	278	103		300	300
246-265-933.000	PARKING LOT MAINTENANCE	1,032	12	19	900	1,000
246-265-934.000	GROUNDS MAINTENANCE	247		600	600	500
246-265-959.000	DISTRICT HEALTH DEPT APPROPRIATIO		133,914			
246-265-975.001	FLOORING REPLACEMENT & PAINTING	23,969	13,359	748	25,000	
246-265-975.002	HVAC/HEATING & COOLING		1,951		5,000	
246-265-975.004	PARKING LOT REPAIR	15,500				20,000
246-265-995.101	TRANSFER TO GF			15,000	15,000	
TOTAL APPROPRIATIONS		143,995	294,619	120,401	181,913	205,215
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND		46,531	(84,971)	32,369	21,144	2,363

BUDGET REPORT FOR ALPENA COUNTY
Fund: 246 DISTRICT HEALTH BLDG FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 969 - APPROPRIATIONS/OTHER CO FUNDS						
APPROPRIATIONS						
246-969-995.297	TRANSFER TO MMP		6,500	6,500	6,500	
TOTAL APPROPRIATIONS			6,500	6,500	6,500	
NET OF REVENUES/APPROPRIATIONS - 969 - APPROPRIATION			(6,500)	(6,500)	(6,500)	
ESTIMATED REVENUES - FUND 246		190,526	209,648	152,770	203,057	207,578
APPROPRIATIONS - FUND 246		143,995	301,119	126,901	188,413	205,215
NET OF REVENUES/APPROPRIATIONS - FUND 246		46,531	(91,471)	25,869	14,644	2,363
BEGINNING FUND BALANCE		306,995	353,264	261,793	261,793	287,105
FUND BALANCE ADJUSTMENTS		(259)		(557)	(557)	
ENDING FUND BALANCE		353,267	261,793	287,105	275,880	289,468

BUDGET REPORT FOR ALPENA COUNTY
Fund: 256 REGISTER OF DEEDS AUTOMATION FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 711 - REGISTER OF DEEDS						
ESTIMATED REVENUES						
256-711-614.000	REGISTER OF DEED'S FEES	22,100	23,255	23,330	20,000	21,000
256-711-665.000	INTEREST	432	757	647	558	100
TOTAL ESTIMATED REVENUES		22,532	24,012	23,977	20,558	21,100
APPROPRIATIONS						
256-711-860.000	TRAVEL	1,503	2,266	1,124	2,500	2,500
256-711-977.000	TECHNOLOGY EQUIPMENT	6,785	12,923	1,275	20,000	20,000
TOTAL APPROPRIATIONS		8,288	15,189	2,399	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - 711 - REGISTER OF D		14,244	8,823	21,578	(1,942)	(1,400)
ESTIMATED REVENUES - FUND 256		22,532	24,012	23,977	20,558	21,100
APPROPRIATIONS - FUND 256		8,288	15,189	2,399	22,500	22,500
NET OF REVENUES/APPROPRIATIONS - FUND 256		14,244	8,823	21,578	(1,942)	(1,400)
BEGINNING FUND BALANCE		73,446	87,691	96,513	96,513	118,091
ENDING FUND BALANCE		87,690	96,514	118,091	94,571	116,691

BUDGET REPORT FOR ALPENA COUNTY
Fund: 259 CRIMINAL JUSTICE TRAINING FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 320 - TRAINING						
ESTIMATED REVENUES						
259-320-540.000	GRANT MONIES	4,928	5,852	6,900	3,128	10,000
TOTAL ESTIMATED REVENUES		4,928	5,852	6,900	3,128	10,000
APPROPRIATIONS						
259-320-700.000	EXPENDITURES	2,385	3,200	3,830	7,000	10,000
TOTAL APPROPRIATIONS		2,385	3,200	3,830	7,000	10,000
NET OF REVENUES/APPROPRIATIONS - 320 - TRAINING		2,543	2,652	3,070	(3,872)	
ESTIMATED REVENUES - FUND 259		4,928	5,852	6,900	3,128	10,000
APPROPRIATIONS - FUND 259		2,385	3,200	3,830	7,000	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 259		2,543	2,652	3,070	(3,872)	
BEGINNING FUND BALANCE		2,403	4,946	7,599	7,599	10,669
ENDING FUND BALANCE		4,946	7,598	10,669	3,727	10,669

BUDGET REPORT FOR ALPENA COUNTY
Fund: 260 INDIGENT DEFENSE
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 282 - INDIGENT DEFENSE						
ESTIMATED REVENUES						
260-282-571.000	INDIGENT DEFENSE - STATE GRANT	891,651	1,001,199	516,242	992,978	976,604
260-282-665.000	INTEREST	1,327	2,902	1,138	1,082	1,000
260-282-699.000	TRANSFERS FROM OTHER FUNDS	264,640	164,640	164,640	164,640	164,161
TOTAL ESTIMATED REVENUES		1,157,618	1,168,741	682,020	1,158,700	1,141,765
APPROPRIATIONS						
260-282-727.001	SUPPLIES-TRANSCRIPTS/RECORDS	11,700	871	2,120	2,120	5,000
260-282-801.000	INVESTIGATORS	15,471	7,172	763	12,500	12,500
260-282-802.000	PUBLIC DEFENDER OFFICE	626,415	834,051	815,188	893,378	868,365
260-282-802.001	CAFA CONTRACT ATTORNEYS	30,360				
260-282-802.002	CONFLICT CASE CONTRACT ATTORNEYS	39,331	2,953		37,200	38,400
260-282-803.000	MAC DIRECTOR/ADMINISTRATOR	12,600	15,300	16,880	18,570	20,280
260-282-803.001	MAC EXTRA DUTIES				3,750	3,120
260-282-815.000	EXPERT WITNESSES	12,563	10,836	10,636	10,700	7,500
260-282-815.001	DATA COLLECTION				928	1,600
260-282-817.001	ASSIGNED COUNSEL -MISDM	18,993	43,631	20,234	41,250	42,900
260-282-817.002	ASSIGNED COUNSEL - FELONY	71,367	67,099	73,721	83,800	60,900
260-282-817.003	ASSIGNED COUNSEL - CAPITAL	210,944	103,922	14,258	27,600	57,600
260-282-817.004	ASSIGNED COUNSEL - CAFA STD 4				13,000	13,520
260-282-861.000	MILEAGE REIMBURSEMENT		244		1,250	1,120
260-282-861.001	MEALS REIMBURSEMENT				1,080	600
260-282-861.002	HOTEL REIMBURSEMENT	237	1,060		960	1,000
260-282-861.003	RURAL SHORTAGE TRAVEL COVERAGE				6,000	3,500
260-282-955.002	SADO/CDRC MEMBERSHIP	75	140	140	300	300
260-282-955.003	NAPD MEMBERSHIP				160	160
260-282-955.004	TRAINING-12 HRS CLE PER ATTORNERY	1,430	1,010	350	2,400	2,400
TOTAL APPROPRIATIONS		1,051,486	1,088,289	954,290	1,156,946	1,140,765
NET OF REVENUES/APPROPRIATIONS - 282 - INDIGENT DEFE		106,132	80,452	(272,270)	1,754	1,000
ESTIMATED REVENUES - FUND 260		1,157,618	1,168,741	682,020	1,158,700	1,141,765
APPROPRIATIONS - FUND 260		1,051,486	1,088,289	954,290	1,156,946	1,140,765
NET OF REVENUES/APPROPRIATIONS - FUND 260		106,132	80,452	(272,270)	1,754	1,000
BEGINNING FUND BALANCE		94,731	179,412	259,865	259,865	(12,405)
FUND BALANCE ADJUSTMENTS		(21,452)				
ENDING FUND BALANCE		179,411	259,864	(12,405)	261,619	(11,405)

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 325 - ENHANCED 911 COMMUNICATIONS						
ESTIMATED REVENUES						
261-325-607.000	SURCHARGE COLLECTION FEES	951,961	975,473	725,014	894,631	975,473
261-325-607.001	WIRELESS CELLPHONE FEES/STATE	158,553	158,986	118,482	163,609	163,609
261-325-665.000	INTEREST	4,009	7,008	5,025	4,696	4,000
261-325-677.000	REIMBURSEMENTS & REFUNDS	1,782	2,909	681	1,000	1,000
261-325-677.001	COST ALLOCATION REFUND	131,051				
261-325-684.000	MISCELLANEOUS REVENUE	30	48	196	171	250
261-325-684.001	SNC STATE TRAINING	11,153	4,456	4,482	10,000	10,000
261-325-699.000	TRANSFERS FROM 677	1,000	1,500	1,500	1,500	1,500
261-325-699.001	TRANSFER FROM 677 MI MED CLAIMS T	1,500	2,500	2,500	2,500	2,500
261-325-699.003	TRANSFER FROM 210 AMBULANCE FUND	75,000	75,000	134,275	134,275	60,500
TOTAL ESTIMATED REVENUES		1,336,039	1,227,880	992,155	1,212,382	1,218,832
APPROPRIATIONS						
261-325-702.000	DISPATCHERS	463,673	550,659	477,204	511,156	532,177
261-325-703.000	DIRECTOR	32,691	34,325	31,013	34,385	72,032
261-325-704.000	PT ASSISTANT DIRECTOR	19,978	8,934			
261-325-708.000	DISPATCHER OVERTIME	55,263	35,626	40,304	50,000	50,000
261-325-709.000	SOCIAL SECURITY	36,393	38,315	32,979	34,785	38,404
261-325-711.000	MEDICARE	8,511	8,961	7,713	8,136	8,982
261-325-712.000	IN LIEU OF HOSPITALIZATION (TAXAB	4,800	8,400	6,000	7,200	7,200
261-325-714.000	LONGEVITY	6,500	7,200	1,583	8,600	8,000
261-325-714.001	RETENTION BONUS		3,000			
261-325-714.002	SIGN ON BONUS	1,000	500		1,500	
261-325-716.000	MERS DEFINED CONTRIBUTION PLAN	9,333	15,201	13,286	15,524	22,884
261-325-717.000	MERS DEFINED BENEFIT	58,441	54,333	47,940	47,253	41,167
261-325-718.000	HOSPITALIZATION	78,413	87,923	84,627	95,785	117,558
261-325-724.009	WORKERS COMPENSATION	(451)	(7)	294	1,075	423
261-325-724.014	SICK AND ACCIDENT	4,319	4,197	3,689	4,162	4,515
261-325-724.018	HSA	2,077	13,358	4,650	3,150	12,000
261-325-727.000	OFFICE SUPPLIES	1,519	1,323	1,544	1,906	500
261-325-727.001	TRAINING & TRAINING SUPPLIES	1,920	848	705	3,435	4,000
261-325-727.002	EMPLOYEE RECOGNITION			712	1,200	700
261-325-727.009	BOTTLED WATER SERVICE- CULLIGAN					550
261-325-728.002	POSTAGE	10	10	11	50	30
261-325-743.000	GASOLINE	727	492	265	500	500
261-325-746.000	UNIFORMS	1,124	1,470	1,158	1,500	1,500
261-325-802.000	DATA PROCESS-SOFTWARE MAINT & POP	2,163	2,358	4,368	4,369	4,200
261-325-803.000	COST ALLOCATION	137,355	129,434	69,617	69,618	114,544
261-325-820.000	MAINTENANCE-FRONTIER	1,020	1,018	1,218	1,330	1,300
261-325-820.001	MAINTENANCE-PRIORITY DISPATCH	3,060	4,830	9,640	9,640	5,600
261-325-820.002	MAINTENANCE-TELE-RAD				71,309	5,000
261-325-820.003	MAINTENACE-RECORDING SYSTEM	4,567	7,515	5,765	5,800	5,765
261-325-820.004	MAINTENANCE- GIS	5,000	5,000	5,000	5,000	5,000
261-325-820.005	MAINTENANCE-WEST SHORE SERVICES	3,320				
261-325-820.006	MAINTENANCE - CAD	19,332	20,299			
261-325-820.007	MAINTENANCE - VIPER	8,025	1,829			
261-325-820.008	RAVE & IPAWS ALERTS	9,173	6,490	6,499	6,500	7,000
261-325-820.009	MAINTENANCE - MEVO		1,300	1,300	1,310	4,500
261-325-826.000	VEHICLE MAINT MANAGEMENT	48	48	44	50	50
261-325-842.000	UNEMPLOYMENT	724				
261-325-850.000	TELEPHONES	3,655	3,241	1,194	1,355	1,000
261-325-851.000	CELL PHONES	772	533	660	735	700

BUDGET REPORT FOR ALPENA COUNTY
Fund: 261 911 ENHANCED 911 FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 325 - ENHANCED 911 COMMUNICATIONS						
APPROPRIATIONS						
261-325-860.000	TRAVEL EXPENSE-NONE TRAINING	5,856	4,797	156	4,130	4,800
261-325-880.001	COMMUNITY PROMOTION/EDUCATION			285	290	550
261-325-903.000	ADVERTISING		63		150	
261-325-931.000	RADIO & EQUIPMENT MAINTENANCE	2,204	318	10,935	11,500	10,000
261-325-932.000	SIREN MAINTENANCE					5,000
261-325-934.000	VEHICLE MAINTENANCE	738	1,556	1,400	1,420	1,000
261-325-940.000	IP FIBER RENTAL	5,400	5,400	4,789	5,400	4,800
261-325-946.000	TOWER EXPENSE	1,299		4,321	18,254	20,000
261-325-955.002	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,377	1,806	1,954	2,160	700
261-325-955.003	ACTIVE 911 SUBSCRIPTION	3,156		3,408	3,408	3,400
261-325-955.004	SNC STATE TRAINING	7,130	7,203	7,179	10,000	10,000
261-325-955.005	TELEVISION SUBSCRIPTION			1,599	1,752	800
261-325-958.000	SUBSCRIPTION FEES		33,666	30,808	37,710	32,238
261-325-958.001	WEBSITE SUBSCRIPTION					1,260
261-325-970.000	E-911 IMPROVEMENTS	9,912	2,688	738	4,240	17,000
261-325-970.002	CAD SYSTEM			21,720	21,720	21,720
261-325-970.003	AMBULANCE FUND EXPENDITURES	51,000	28,174	30,451	48,857	41,500
261-325-970.004	CAP OUT - CENTRAL SQUARE		42,278	47,344	47,345	
261-325-980.000	OFFICE EQUIPMENT AND FURNITURE	589	747	1,215	2,000	1,974
261-325-980.001	OFFICE COMPUTERS & SOFTWARE	537	549	5,006	5,007	2,000
261-325-991.000	MOTOROLA DISPATCH EQUIP LEASE PYM		49,700	49,700	49,700	
261-325-995.001	TRANS TO CENTRAL TOWER LEASE	15,000	15,000	15,000	15,000	15,000
TOTAL APPROPRIATIONS		1,088,653	1,252,908	1,098,990	1,298,361	1,271,523
NET OF REVENUES/APPROPRIATIONS - 325 - ENHANCED 911		247,386	(25,028)	(106,835)	(85,979)	(52,691)
ESTIMATED REVENUES - FUND 261		1,336,039	1,227,880	992,155	1,212,382	1,218,832
APPROPRIATIONS - FUND 261		1,088,653	1,252,908	1,098,990	1,298,361	1,271,523
NET OF REVENUES/APPROPRIATIONS - FUND 261		247,386	(25,028)	(106,835)	(85,979)	(52,691)
BEGINNING FUND BALANCE		669,953	915,362	890,335	890,335	783,184
FUND BALANCE ADJUSTMENTS		(1,974)		(316)	(316)	
ENDING FUND BALANCE		915,365	890,334	783,184	804,040	730,493

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 215 - CLERK						
ESTIMATED REVENUES						
263-215-614.000	CONCEALED PISTOL LICENSING FEES	19,519	21,082	24,164	19,736	22,000
263-215-665.000	INTEREST	2,478	3,412	3,993	3,260	1,900
TOTAL ESTIMATED REVENUES		21,997	24,494	28,157	22,996	23,900
APPROPRIATIONS						
263-215-727.000	OFFICE SUPPLIES	253	222	4,188	4,479	4,500
263-215-860.000	TRAVEL	126	104	441	805	805
263-215-977.000	TECHNOLOGY EQUIPMENT				495	500
263-215-995.001	TRANSFER TO GF					15,140
TOTAL APPROPRIATIONS		379	326	4,629	5,779	20,945
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		21,618	24,168	23,528	17,217	2,955
ESTIMATED REVENUES - FUND 263		21,997	24,494	28,157	22,996	23,900
APPROPRIATIONS - FUND 263		379	326	4,629	5,779	20,945
NET OF REVENUES/APPROPRIATIONS - FUND 263		21,618	24,168	23,528	17,217	2,955
BEGINNING FUND BALANCE		115,496	137,113	161,280	161,280	184,325
FUND BALANCE ADJUSTMENTS				(483)	(483)	
ENDING FUND BALANCE		137,114	161,281	184,325	178,014	187,280

Fund: 264 LOCAL CORRECTIONS OFFICERS TRAINING

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 362 - OTHER CORRECTIONS ACTIVITY-TRAINING						
ESTIMATED REVENUES						
264-362-607.000	CHARGES FOR SERVICES-BOOKING FEES	5,811	5,576	5,212	5,000	5,000
264-362-677.000	REFUNDS & REIMBURSEMENTS			380	380	
TOTAL ESTIMATED REVENUES		5,811	5,576	5,592	5,380	5,000
APPROPRIATIONS						
264-362-801.000	PERSONAL SERVICES	8,326			(70)	
264-362-801.001	PROFESSIONAL & CONTRACTUAL SERVIC	1,350	9,503	9,527	10,790	5,000
264-362-860.000	TRANSPORATION	1,008	294	84	200	
264-362-955.000	MISCELLANEOUS EXPENSE			276	280	
TOTAL APPROPRIATIONS		10,684	9,797	9,887	11,200	5,000
NET OF REVENUES/APPROPRIATIONS - 362 - OTHER CORRECT		(4,873)	(4,221)	(4,295)	(5,820)	
ESTIMATED REVENUES - FUND 264		5,811	5,576	5,592	5,380	5,000
APPROPRIATIONS - FUND 264		10,684	9,797	9,887	11,200	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 264		(4,873)	(4,221)	(4,295)	(5,820)	
BEGINNING FUND BALANCE		17,180	12,307	8,086	8,086	3,791
ENDING FUND BALANCE		12,307	8,086	3,791	2,266	3,791

BUDGET REPORT FOR ALPENA COUNTY
Fund: 265 DRUG LAW ENFORCEMENT FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 333 - DRUG LAW ENFORCEMENT						
ESTIMATED REVENUES						
265-333-400.000	DRUG LAW ENFORCEMENT REVENUE			1,600	1,600	
TOTAL ESTIMATED REVENUES				1,600	1,600	
APPROPRIATIONS						
265-333-700.000	DRUG LAW ENF EXP				1,298	
TOTAL APPROPRIATIONS					1,298	
NET OF REVENUES/APPROPRIATIONS - 333 - DRUG LAW ENFO				1,600	302	
ESTIMATED REVENUES - FUND 265				1,600	1,600	
APPROPRIATIONS - FUND 265					1,298	
NET OF REVENUES/APPROPRIATIONS - FUND 265				1,600	302	
BEGINNING FUND BALANCE		1,298	1,298	1,298	1,298	2,898
ENDING FUND BALANCE		1,298	1,298	2,898	1,600	2,898

BUDGET REPORT FOR ALPENA COUNTY
Fund: 266 HURON UNDERCOVER NARCOTICS TEAM

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 335 - H.U.N.T.						
ESTIMATED REVENUES						
266-335-520.000	STATE/FEDERAL GRANT	120,517	99,693	51,275	65,398	65,964
266-335-582.000	CONTRIBUTIONS FROM LOCAL UNITS	55,500	48,500	35,500	48,000	45,000
266-335-610.000	RESTITUTION	1,687	819	496	401	
266-335-659.000	ADJUDICATED FORTEITURES	3,588	8,846	654		
266-335-665.000	INTEREST-HUNT OPERATING	6,246	2,203	603	544	750
266-335-665.002	INTEREST-ADJUDICATED FORFEITURES	489	6,899	7,228	7,195	8,500
TOTAL ESTIMATED REVENUES		188,027	166,960	95,756	121,538	120,214
APPROPRIATIONS						
266-335-727.000	OFFICE SUPPLIES	29,984	5,185	5,032	6,353	7,100
266-335-743.000	VEHICLE-FUEL	2,590	6,990	5,820	8,000	9,156
266-335-801.000	LOCAL INVESTIGATIONS	6,710	8,915	6,665	8,500	8,000
266-335-801.002	GPS TRACKER SERVICE	2,568	2,599	1,800	2,598	4,248
266-335-802.001	FOREEITURE EXPENSE-AUCTION ADS					100
266-335-802.002	FORFEITURE EXPENSE-AUCTION FEES				100	130
266-335-802.005	FORFEITURE EXPENSE-TITLE APP.				150	100
266-335-802.006	FORFEITURE EXPENSE-TOWING	985	435	670	710	650
266-335-803.000	INSURANCE	1,272	1,624	1,124	2,100	1,200
266-335-804.000	FEES-WITNESS				2,000	2,000
266-335-806.000	ADMINISTRATIVE SERVICE FEES	61,662	56,701	27,278	31,200	31,200
266-335-809.000	TRAINING	385	1,656	145	2,079	2,400
266-335-850.001	TELEPHONE	4,262	4,555	4,435	5,064	5,060
266-335-850.002	CELLULAR TX	4,583	4,632	2,722	3,072	3,100
266-335-860.000	TRAVEL	198	2,667	1,521	1,521	1,200
266-335-903.000	ADVERTING	10,947	392	392	392	3,290
266-335-931.000	EQUIPMENT-MAINTENANCE	401	159	144	500	
266-335-934.000	VEHICLE-MAINTENANCE	4,971	4,347	4,545	5,000	5,000
266-335-940.002	RENTAL FEES-P.O. BOX		216	226	226	260
266-335-955.000	MISC EXPENSE	4,040	12,277	1,610	26,798	3,000
266-335-977.001	EQUIPMENT-LAW ENFORCEMENT			6,711	7,100	2,000
266-335-977.002	VEHICLE PURCHASE		46,299			22,000
TOTAL APPROPRIATIONS		135,558	159,649	70,840	113,463	111,194
NET OF REVENUES/APPROPRIATIONS - 335 - H.U.N.T.		52,469	7,311	24,916	8,075	9,020
ESTIMATED REVENUES - FUND 266		188,027	166,960	95,756	121,538	120,214
APPROPRIATIONS - FUND 266		135,558	159,649	70,840	113,463	111,194
NET OF REVENUES/APPROPRIATIONS - FUND 266		52,469	7,311	24,916	8,075	9,020
BEGINNING FUND BALANCE		359,458	430,705	438,016	438,016	456,656
FUND BALANCE ADJUSTMENTS		18,777		(6,276)	(6,276)	
ENDING FUND BALANCE		430,704	438,016	456,656	439,815	465,676

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 292 - LAW LIBRARY						
ESTIMATED REVENUES						
269-292-658.000	FINES & FORFEITS	3,500	3,500	(3,500)	3,500	3,500
269-292-699.001	CONTRIBUTIONS FROM GENERAL FUND	3,570	3,570	3,273	3,570	3,570
269-292-699.002	CONTRIBUTIONS FROM PENAL FINE FUN			3,500	3,500	
TOTAL ESTIMATED REVENUES		7,070	7,070	3,273	10,570	7,070
APPROPRIATIONS						
269-292-703.000	LIBRARIAN SALARY	1,065	1,065		1,065	1,065
269-292-709.000	SOCIAL SECURITY	66	66		72	72
269-292-711.000	MEDICARE	15	15		8	8
269-292-955.002	BOOKS/PERIODICALS	3,760	4,206	3,450	5,925	5,925
TOTAL APPROPRIATIONS		4,906	5,352	3,450	7,070	7,070
NET OF REVENUES/APPROPRIATIONS - 292 - LAW LIBRARY		2,164	1,718	(177)	3,500	
ESTIMATED REVENUES - FUND 269		7,070	7,070	3,273	10,570	7,070
APPROPRIATIONS - FUND 269		4,906	5,352	3,450	7,070	7,070
NET OF REVENUES/APPROPRIATIONS - FUND 269		2,164	1,718	(177)	3,500	
BEGINNING FUND BALANCE		11,395	13,558	15,276	15,276	15,099
ENDING FUND BALANCE		13,559	15,276	15,099	18,776	15,099

BUDGET REPORT FOR ALPENA COUNTY
Fund: 272 NORTHERN LIGHTS ARENA SURCHARG FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 763 - NLA SURCHARGES/CAPITAL OUTLAY						
ESTIMATED REVENUES						
272-763-651.001	SURCHARGE-SPECTATORS	13,497	10,206	8,592	15,000	12,000
272-763-665.000	INTEREST	2,172	2,467	1,803	1,720	1,500
272-763-677.001	REFUNDS AND REIMBURSEMENTS				4,500	
TOTAL ESTIMATED REVENUES		15,669	12,673	10,395	21,220	13,500
APPROPRIATIONS						
272-763-975.000	BUILDINGS/ADDITIONS & IMPROVEMENT	11,186	3,203		6,000	4,000
272-763-975.001	EGRESS STAIRWELL				25,000	60,000
272-763-975.002	SEAL EXT BRICK				8,000	9,500
272-763-975.003	DEHUMIDIFIER REPAIR				31,856	
TOTAL APPROPRIATIONS		11,186	3,203		70,856	73,500
NET OF REVENUES/APPROPRIATIONS - 763 - NLA SURCHARGE		4,483	9,470	10,395	(49,636)	(60,000)
ESTIMATED REVENUES - FUND 272		15,669	12,673	10,395	21,220	13,500
APPROPRIATIONS - FUND 272		11,186	3,203		70,856	73,500
NET OF REVENUES/APPROPRIATIONS - FUND 272		4,483	9,470	10,395	(49,636)	(60,000)
BEGINNING FUND BALANCE		124,348	128,830	138,300	138,300	148,291
FUND BALANCE ADJUSTMENTS				(404)	(404)	
ENDING FUND BALANCE		128,831	138,300	148,291	88,260	88,291

BUDGET REPORT FOR ALPENA COUNTY
Fund: 273 PLAZA POOL FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 774 - PLAZA POOL						
ESTIMATED REVENUES						
273-774-651.001	POOL-SENIOR SWIM	41,690				
273-774-651.002	POOL- SWIM LESSONS	31,245	27,005	20,222	30,000	28,500
273-774-651.003	POOL-OPEN SWIMS	10,335	19,330	18,719	22,000	20,000
273-774-651.004	POOL-ALPENA SWIM CLUB	10,730	16,837	11,411	18,000	15,000
273-774-651.005	POOL-MEMBERSHIPS	11,910	42,940	42,850	50,000	45,000
273-774-651.006	POOL-PRIVATE LESSONS	5,439	4,617	2,670	3,500	4,000
273-774-651.007	SPONSORSHIPS	4,700			6,000	7,500
273-774-651.008	POOL-AHS SWIM TEAM	6,501	12,409	12,080	14,000	12,000
273-774-665.000	INTEREST	81	193	89	84	75
273-774-667.000	POOL-RENTALS	28,519	24,262	21,895	30,000	25,500
273-774-674.000	PRIVATE GRANT		850			
273-774-674.002	POOL DONATIONS	1,471	1,000	485	460	500
273-774-674.003	FOPP DONATION	21,256	20,000	5,000	20,000	20,000
273-774-674.006	WIBIT DONATION	5,000				
273-774-674.007	NE MI WOMENS GIVING CIRCLE FUND G			1,250	1,250	
273-774-674.008	COM IMPACT FUND GRANT		1,099	1,901	1,901	
273-774-684.000	MISCELLANEOUS	821	1,555	1,283	1,213	900
273-774-699.000	CONTRIBUTION FROM GENERAL FUND	5,000	35,000			
273-774-699.001	TRANSFER FROM SENIOR CITIZEN FUND	29,450	28,859	30,130	32,250	33,143
273-774-699.002	TRANSFER FROM YOUTH & RECREATION	90,000	90,000	91,674	100,000	100,000
273-774-699.402	TRANSFER FROM 402 EQUIP FUND					25,000
TOTAL ESTIMATED REVENUES		304,148	325,956	261,659	330,658	337,118
APPROPRIATIONS						
273-774-703.000	POOL MANAGER			39,808	45,000	49,574
273-774-704.000	INSTRUCTORS			2,000	5,000	5,000
273-774-704.001	PT POOL ASST MANAGER			14,420	18,000	18,252
273-774-704.002	PT LIFEGUARD			55,782	80,000	70,200
273-774-704.003	PT LG INSTRUCTOR			68	2,500	2,600
273-774-709.000	SOCIAL SECURITY			7,116	4,558	8,942
273-774-711.000	MEDICARE			1,664	3,360	2,092
273-774-712.000	IN LIEU OF HOSPITALIZATION			2,700	3,600	3,600
273-774-716.000	MERS DEFINED CONTRIBUTION			1,592	1,800	4,462
273-774-724.009	WORKERS COMPENSATION			1,448	750	2,461
273-774-724.014	SICK AND ACCIDENT			61	200	515
273-774-727.000	POOL OFFICE SUPPLIES	6,269	4,135	1,603	1,800	1,000
273-774-727.001	INSTRUCTIONAL SUPPLIES			134	850	500
273-774-728.000	POSTAGE				300	300
273-774-731.000	LICENSES	2,136	1,403	158	2,000	2,000
273-774-783.000	BUILDING & GROUNDS SUPPLIES			1,111	1,500	1,000
273-774-784.000	JANITORIAL SUPPLIES	2,867	2,694	2,117	2,500	2,500
273-774-785.000	POOL CHEMICALS	7,036	6,087	5,955	8,000	7,500
273-774-801.002	PROF SERV FIRE ALARM INSPEC	280		165	400	400
273-774-801.006	NEW EMPLOYEE TESTING			770	860	900
273-774-802.000	MANAGEMENT FEE	16,000	13,200			
273-774-802.001	ACCOUNTING	913	3,022	269	350	
273-774-803.000	CONTRACTUAL HELP	147,944	161,862			
273-774-803.001	INSURANCE	8,778	7,587			
273-774-850.000	POOL TELEPHONE	858	821	1,024	1,500	1,500
273-774-850.001	INTERNET/WEBSITE	1,459	2,094	2,452	2,500	2,500
273-774-850.005	SOFTWARE			424	425	4,000
273-774-860.000	POOL TRAVEL EXPENSE				500	500

BUDGET REPORT FOR ALPENA COUNTY
Fund: 273 PLAZA POOL FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 774 - PLAZA POOL						
APPROPRIATIONS						
273-774-903.000	POOL ADVERTISING	7,940	4,207	3,827	4,875	4,500
273-774-920.000	NATURAL GAS	22,593	18,784	19,194	25,000	26,000
273-774-921.000	LIGHTS	25,212	30,494	31,506	34,000	32,000
273-774-922.000	WATER AND SEWAGE	6,843	7,352	4,558	9,000	8,500
273-774-931.000	WATER TESTING	25		46	300	200
273-774-931.001	EQUIPMENT MAINTENANCE	12,833	33,158	14,330	17,350	15,000
273-774-932.000	BUILDING MAINTENANCE	4,148	3,619	4,453	9,800	7,500
273-774-955.000	MISCELLANEOUS EXPENSE			87	200	100
273-774-969.007	NE MI WOMENS GIVING CIRCLE GRANT			1,233	1,250	
273-774-969.008	COM IMPACT FUND GRANT EXPENSE		1,099	1,892	1,901	
273-774-970.402	EQUIPMENT REPLACEMENT					25,000
273-774-977.000	POOL EQUIPMENT	1,082	970	937	1,415	1,200
273-774-995.000	CAP IMPR BOND PYMT (2014-2028)	29,485	30,032	28,011	30,557	32,138
273-774-995.402	TRANSFER TO EQUIP FUND 402			5,000	5,000	
TOTAL APPROPRIATIONS		304,701	332,620	257,915	328,901	344,436
NET OF REVENUES/APPROPRIATIONS - 774 - PLAZA POOL		(553)	(6,664)	3,744	1,757	(7,318)

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 776 - MAKE-A-SPLASH						
ESTIMATED REVENUES						
273-776-674.000	PRIVATE DONATIONS	1,650	500			
273-776-674.001	PRIVATE DONATION-HILLMAN SCHOOLS		960	1,040	1,040	
273-776-699.000	TRANSFER FROM YOUTH & RECREATION	7,500	6,970	6,880	7,500	9,320
TOTAL ESTIMATED REVENUES		9,150	8,430	7,920	8,540	9,320
APPROPRIATIONS						
273-776-801.000	PROFESSIONAL SERVICES	2,835	315		3,028	
273-776-947.000	POOL RENTAL	7,765	875		4,400	
TOTAL APPROPRIATIONS		10,600	1,190		7,428	
NET OF REVENUES/APPROPRIATIONS - 776 - MAKE-A-SPLASH		(1,450)	7,240	7,920	1,112	9,320
ESTIMATED REVENUES - FUND 273		313,298	334,386	269,579	339,198	346,438
APPROPRIATIONS - FUND 273		315,301	333,810	257,915	336,329	344,436
NET OF REVENUES/APPROPRIATIONS - FUND 273		(2,003)	576	11,664	2,869	2,002
BEGINNING FUND BALANCE		5,797	3,793	4,370	4,370	21,034
FUND BALANCE ADJUSTMENTS				5,000	5,000	
ENDING FUND BALANCE		3,794	4,369	21,034	12,239	23,036

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 703 - HOME IMPROVEMENT						
ESTIMATED REVENUES						
276-703-503.000	CURRENT HPG GRANT		99,929	49,826	142,000	100,000
276-703-503.001	CURRENT HPG ADMINISTRATION		29,700	19,229	30,000	15,000
276-703-504.000	MSHDA MI HOPE GRANT	7,420	22,537			
276-703-504.001	MSHDA MI HOPE ADMIN		3,299			
276-703-504.002	MSHDA MI HOPE DELIVERY	15,000				
276-703-504.003	MSHDA MI HOPE SOFT COST	4,145				
276-703-556.005	MSHDA MI HOPE GRANT			48,814	200,000	200,000
276-703-556.006	MSHDA MI HOPE ADMIN				12,000	10,000
276-703-556.007	MSHDA MI HOPE DELIVERY				15,000	10,000
276-703-556.008	MSHDA MI HOPE SOFT COST				2,200	2,000
276-703-680.000	PROG INCOME REVENUE (1984 TO PRES	88,027	18,290	75,503	100,000	100,000
276-703-680.001	PROG INCOME ADMIN (1984 TO PRESEN	30,036	749	11,213	18,000	18,000
276-703-681.000	PROG INC REVENUE (OLD-PRIOR TO 19	8,273	6,627	19,971	15,803	5,000
276-703-681.001	PROG INC ADMIN(OLD PRIOR TO 1984)	13,500				
276-703-682.000	HPG PROGRAM INCOME	1,073	860	11,825	5,485	5,000
276-703-684.000	MISC REVENUE		(1)			
276-703-699.001	TRANSFER FROM GF		32,113			
TOTAL ESTIMATED REVENUES		167,474	214,103	236,381	540,488	465,000
APPROPRIATIONS						
276-703-825.000	BUILDING INSPECTOR SERVICES	50	1,550	450	1,100	1,000
276-703-825.001	ENERGY INPSECTION/AUDIT SERV	4,095	7,605	620	2,200	1,000
276-703-825.002	MI HOPE DELIVERY & ADMIN COSTS	22,420				
276-703-830.000	CHARGES-ADMIN	64,475	56,842	19,229	75,000	60,000
276-703-969.001	PROG INC EXPENDED (1984 TO PRESEN	148,397	66,792	47,546	100,000	100,000
276-703-969.003	CURRENT HPG EXPENDED ON PROJECTS	86,264	82,798	104,380	107,500	100,000
276-703-969.014	MSHDA MI HOPE EXP ON PROJECT		33,973	225,870	230,000	200,000
TOTAL APPROPRIATIONS		325,701	249,560	398,095	515,800	462,000
NET OF REVENUES/APPROPRIATIONS - 703 - HOME IMPROVEM		(158,227)	(35,457)	(161,714)	24,688	3,000
ESTIMATED REVENUES - FUND 276		167,474	214,103	236,381	540,488	465,000
APPROPRIATIONS - FUND 276		325,701	249,560	398,095	515,800	462,000
NET OF REVENUES/APPROPRIATIONS - FUND 276		(158,227)	(35,457)	(161,714)	24,688	3,000
BEGINNING FUND BALANCE		193,681	35,455	(1)	(1)	(161,715)
ENDING FUND BALANCE		35,454	(2)	(161,715)	24,687	(158,715)

BUDGET REPORT FOR ALPENA COUNTY
Fund: 280 YOUTH & RECREATION FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 752 - YOUTH & RECREATION ADMINISTRATION						
ESTIMATED REVENUES						
280-752-665.000	INTEREST		211			
TOTAL ESTIMATED REVENUES			211			
APPROPRIATIONS						
280-752-709.000	SOCIAL SECURITY	227	237	156	246	224
280-752-711.000	MEDICARE	53	55	37	58	53
280-752-724.009	WORKERS COMP INS				123	
280-752-725.000	PER DIEM	3,120	3,550	2,490	3,600	3,600
280-752-727.000	OFFICE SUPPLIES	100	76	70	500	300
280-752-727.001	SIGNAGE		960	990	2,000	1,500
280-752-728.000	POSTAGE				200	150
280-752-803.000	COST ALLOCATION	32,771	10,743	22,233	22,233	15,060
280-752-860.000	TRAVEL	546	270	36	360	570
280-752-903.000	PRINTING & BINDING				300	300
TOTAL APPROPRIATIONS		36,817	15,891	26,012	29,620	21,757
NET OF REVENUES/APPROPRIATIONS - 752 - YOUTH & RECRE		(36,817)	(15,680)	(26,012)	(29,620)	(21,757)

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 753 - YOUTH & RECREATION						
ESTIMATED REVENUES						
280-753-403.000	CURRENT TAXES-EXTRA SPECIAL VOTED	511,813	547,198	581,990	594,599	626,047
280-753-411.000	DELINQUENT REAL (SETTLEMENTS)	7	102	22	50	50
280-753-412.000	DELINQUENT PERSONAL/DNR	3,465	3,230	3,622	3,622	3,750
280-753-569.000	SMALL BUSINESS TAXPAYER EXEMPT (S			1,014	1,014	
280-753-573.000	LOCAL COMM STABILIZATION SHARE TA	37,368	30,549	33,307	36,430	36,000
280-753-665.000	INTEREST	10,889	12,097	10,754	7,695	7,500
TOTAL ESTIMATED REVENUES		563,542	593,176	630,709	643,410	673,347
APPROPRIATIONS						
280-753-955.000	CONTINGENCY FUND				6,348	75,000
280-753-962.000	COUNTY SETTLEMENTS	263	148	203	1,200	1,000
280-753-965.002	SUNRISE SIDE DELTA WATERFOWL MINI		562			
280-753-965.003	HEROES MINI GRANT		1,307			
280-753-965.006	ALPENA FEVER MINI GRANT				3,750	
280-753-965.094	APS AHS KAPUT MINI		5,000			
280-753-965.095	THJH GIRLS BB MINI		3,646			
280-753-965.096	AHS ROBOTICS MINI			1,403	4,202	
280-753-965.166	BESSER MUSEUM MINI		5,000			
280-753-969.003	BABE RUTH BASEBALL-REGIS ASSIST	13,700	15,000	15,000	15,000	15,000
280-753-969.017	MSU 4-H DEVELOPMENT PROGRAM	40,000	41,200			
280-753-969.019	FRIENDS OF THE PLAZA POOL	7,392	14,000	716	5,340	8,064
280-753-969.025	WILSON TOWNSHIP	40,000				
280-753-969.026	GREEN TOWNSHIP		5,572			
280-753-969.029	ALPENA SWIM CLUB/TB SCHOONERS	11,500	12,000	5,410	15,000	15,000
280-753-969.034	NE MI CENTER FOR THE ARTS - READY	22,933	13,573	8,571	10,750	12,000
280-753-969.064	PLAZA POOL - READY, SET, SWIM					9,320
280-753-969.070	AHS BAND BOOSTERS -					3,375
280-753-969.071	ACC LUMBERJACK CROSS COUNTRY	941				
280-753-969.078	HUBBARD LAKE LIONS - TENNIS/PICKL		40,000			
280-753-969.080	PARKS FOUND-MARTIAL ART REG ASSIS	5,960	4,900	6,500	6,500	8,050
280-753-969.081	PARK FAMILY FOUND - READY, SET, S	10,000	12,000	11,589	12,000	11,000
280-753-969.083	BOYS & GIRLS CLUB-TRIPLE PLAY	15,500	17,625		15,000	29,000
280-753-969.094	APS AHS KAPUT	12,779	2,781	11,780	23,600	25,000
280-753-969.095	APS AHS ROBOTICS	21,308	9,450	4,009	9,300	10,000
280-753-969.096	MPAC FREE OPEN SKATING	5,400	5,760		5,760	6,120
280-753-969.098	FRIENDS OF THE FARMERS MARKET - N	4,000	4,000		4,000	5,000
280-753-969.105	ALP HOCKEY ASSOC - EQUIPMENT					6,000
280-753-969.124	APS AHS BAND		7,600			
280-753-969.127	AHA TOURNAMENT SUPPORT		8,075		9,010	10,030
280-753-969.134	PARKS FOUND-WOMENS SELF DEFENSE	5,600	2,720	3,445	6,000	7,500
280-753-969.141	AHA PLAYER COST REDUCTION				13,600	18,400
280-753-969.145	GIRLS SCOUTS MI-CAMP RENO	45,000				
280-753-969.148	AMA ESD PLAYGROUND EQUIP		36,500			
280-753-969.150	PARK FAMILY FOUND - SPEC NEED PRO	7,000	6,500	7,500	7,500	6,000
280-753-969.151	BABE RUTH - COMPLEX FENCING	74,800				
280-753-969.153	PARKS FOUNDATION-FUN IN TENNIS	3,408				
280-753-969.157	AHA-TRAINING EQUIP		3,957			
280-753-969.158	MPAC-ICE LEVEL SYSTEM	20,000				
280-753-969.159	ALP FIG SKATE CLUB-1ST SKATER	8,000	8,500		9,000	
280-753-969.163	ALPENA FIG SKATE CLUB-OPERATING S	6,750	7,750		10,000	
280-753-969.165	ALPENA JETS - EQUIP UPGRADES	10,000	22,000		12,320	14,400
280-753-969.166	BESSER MUSEUM - EXHIBIT UPGRADES	75,000				22,099

BUDGET REPORT FOR ALPENA COUNTY
Fund: 280 YOUTH & RECREATION FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 753 - YOUTH & RECREATION						
APPROPRIATIONS						
280-753-969.167	CITY OF ALPENA - MICH-E-KE-WIS P		15,000			
280-753-969.168	MPAC - RENTAL SKATES & SKATE HELP	7,500	10,250			6,300
280-753-969.171	ALP GYMNASTICE-COMP ENTRY FEES		8,290	1,710	1,710	
280-753-969.172	ALP HURON SHORE-COMPLEX LIGHTS		10,000			
280-753-969.175	TB RIVER CENTER-PHASE ONE				73,400	
280-753-969.176	FRIENDS OF ALPENA COURTS-BAYVIEW			100,000	100,000	
280-753-969.177	MPAC - READY SET SKATE			3,162	3,480	
280-753-969.179	WOLF CREEK PARK-IMPROVEMENTS				20,000	
280-753-969.180	HURON SHORES-COMPLEX FIELD RESTOR				15,000	
280-753-969.181	EXCHANGE CLUB-100 YEAR ANNIVERSAR				11,500	
280-753-969.182	HEROES-SPECIAL NEEDS RECREATION E				2,500	3,900
280-753-969.184	NE MI CENTER FOR THE ARTS-FOOD FO			6,125	9,000	12,000
280-753-969.185	MPAC - SPEAKER/AMP REPLACEMENT					30,000
280-753-969.186	TB TRAILS - BIATHLON LEAGUE					6,800
280-753-969.187	MI CROSSROADS - GROWNING SCOUTING					4,675
280-753-995.000	CO OF ALP-BL DAY USE ENHANCE		13,750			
280-753-995.004	LL PARK MINI		4,710			
280-753-995.005	BL PARK MINI		1,960			
280-753-995.008	PLAZA POOL - OPERATIONS			91,674	100,000	100,000
280-753-995.017	MSU 4-H DEVELOPMENT PROGRAM			41,200	41,200	78,516
280-753-995.064	PLAZA POOL - READY, SET, SWIM			6,880	7,500	
280-753-995.117	MSU OFFICE SUPPORT POSITION MINI			21,653	35,700	
280-753-995.170	CO OF ALP-SL BEACH IMPROVE			12,000	12,000	
280-753-995.173	CO OF ALP-APLEX EXPANSION-CONC DE				7,500	
280-753-995.178	LONG LAKE PARK-DAY USE ENHANCEMEN			21,250	21,250	
280-753-995.183	BEAVER LAKE PARK-ADA ACCESS & PLA				35,000	
280-753-995.208	TRANSFER TO PARKS	44,100				
280-753-995.273	TRANSFER TO POOL	97,500	96,970			
TOTAL APPROPRIATIONS		616,334	478,056	381,780	701,920	559,549
NET OF REVENUES/APPROPRIATIONS - 753 - YOUTH & RECRE		(52,792)	115,120	248,929	(58,510)	113,798
ESTIMATED REVENUES - FUND 280		563,542	593,387	630,709	643,410	673,347
APPROPRIATIONS - FUND 280		653,151	493,947	407,792	731,540	581,306
NET OF REVENUES/APPROPRIATIONS - FUND 280		(89,609)	99,440	222,917	(88,130)	92,041
BEGINNING FUND BALANCE		260,507	170,898	270,339	270,339	493,045
FUND BALANCE ADJUSTMENTS		(1)		(211)	(211)	
ENDING FUND BALANCE		170,897	270,338	493,045	181,998	585,086

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 200 - COUNTY GENERAL						
ESTIMATED REVENUES						
284-200-665.000	INTEREST	4,892	8,461	2,552	3,500	500
284-200-684.000	MISC REVENUE		1,000			
284-200-685.000	OPIOID SETTLEMENT REVENUE	53,919	353,143	133,247	350,000	141,126
284-200-699.101	TRANSFER FROM 101/GF	212,467				
TOTAL ESTIMATED REVENUES		271,278	362,604	135,799	353,500	141,626
APPROPRIATIONS						
284-200-969.001	ALANO CLUB		83,882			
284-200-969.002	SUNRISE CENTRE		50,000	20,000	20,000	
284-200-969.003	FREEDOM RECOVERY CENTER		20,000	37,000	37,000	
284-200-969.004	REBORN RESCUE			15,000	15,000	
284-200-995.101	TRANSFER TO GF	23,022	94,530			
284-200-995.351	TRANSFER TO GF/JAIL		83,600	165,000	228,100	62,700
TOTAL APPROPRIATIONS		23,022	332,012	237,000	300,100	62,700
NET OF REVENUES/APPROPRIATIONS - 200 - COUNTY GENERA		248,256	30,592	(101,201)	53,400	78,926
ESTIMATED REVENUES - FUND 284		271,278	362,604	135,799	353,500	141,626
APPROPRIATIONS - FUND 284		23,022	332,012	237,000	300,100	62,700
NET OF REVENUES/APPROPRIATIONS - FUND 284		248,256	30,592	(101,201)	53,400	78,926
BEGINNING FUND BALANCE			248,256	278,847	278,847	177,417
FUND BALANCE ADJUSTMENTS				(229)	(229)	
ENDING FUND BALANCE		248,256	278,848	177,417	332,018	256,343

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 442 - DRAIN COMMISSOINER						
ESTIMATED REVENUES						
286-442-451.000	BL DAM SPEC ASSESSMENT		67,324	67,324	67,325	67,325
286-442-665.000	INTEREST		959	1,759	1,512	1,500
TOTAL ESTIMATED REVENUES			68,283	69,083	68,837	68,825
APPROPRIATIONS						
286-442-995.101	TRANSFER TO GF/IT		1,035	1,035	1,035	1,035
286-442-995.386	TRANSFER TO BL DAM DEBT FUND			44,376	44,376	72,157
TOTAL APPROPRIATIONS			1,035	45,411	45,411	73,192
NET OF REVENUES/APPROPRIATIONS - 442 - DRAIN COMMISS			67,248	23,672	23,426	(4,367)
ESTIMATED REVENUES - FUND 286			68,283	69,083	68,837	68,825
APPROPRIATIONS - FUND 286			1,035	45,411	45,411	73,192
NET OF REVENUES/APPROPRIATIONS - FUND 286			67,248	23,672	23,426	(4,367)
BEGINNING FUND BALANCE				67,248	67,248	90,920
ENDING FUND BALANCE			67,248	90,920	90,674	86,553

BUDGET REPORT FOR ALPENA COUNTY
Fund: 287 OLDER PERSONS ACT FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 672 - AGENCY ON AGING						
ESTIMATED REVENUES						
287-672-403.000	CURRENT TAXES-EXTRA SPECIAL VOTED	563,581	602,505	640,812	654,059	688,627
287-672-411.000	DELINQUENT REAL (SETTLEMENTS)	8	112	25	112	115
287-672-412.000	DELINQUENT PERSONAL/DNR	3,812	3,553	3,984	3,984	4,000
287-672-569.000	SMALL BUSINESS TAXPAYER EXEMPT (S			1,115	1,115	
287-672-573.000	LOCAL COMM STABILIZATION SHARE TA	41,095	33,604	36,637	40,070	40,000
287-672-665.000	INTEREST	6,479	9,526	8,015	6,182	5,500
TOTAL ESTIMATED REVENUES		614,975	649,300	690,588	705,522	738,242
APPROPRIATIONS						
287-672-709.000	SOCIAL SECURITY	68	55	45	246	60
287-672-711.000	MEDICARE	16	13	11	58	14
287-672-724.009	WORKER'S COMPENSATION/OPC			1	62	
287-672-725.000	PER DIEM/OPC	900	790	600	3,960	960
287-672-803.000	COST ALLOCATION	30,619	32,452	28,066	28,067	23,692
287-672-903.000	PRINTING & BINDING	52	52		100	100
287-672-962.000	COUNTY SETTLEMENTS	289	163	223	2,000	750
287-672-969.000	NEW PROGRAMS				2,000	2,000
287-672-969.002	501 RIVER-MMAP/MEDICARE/MEDICAID	26,402	26,703	15,113	26,938	26,929
287-672-969.009	501 RIVER-SENIOR PROJECT FRESH	1,981	1,985	2,000	2,000	2,000
287-672-969.011	SR CENTER MEDICATION MANAGEMENT	30,181	43,179	34,605	40,688	41,572
287-672-969.014	TRAVEL/OPC	202	131	126	38	250
287-672-969.015	TB TRANSPORTATION COUPONS	2,471	2,495	1,587	4,375	2,900
287-672-969.016	501 RIVER- MEALS-ON-WHEELS	110,000	151,185	127,084	135,000	158,500
287-672-969.017	SR CENTER TRANSPORTATION PROGRAM	21,425				
287-672-969.018	501 RIVER-SENIOR PROGRAMS	210,892	202,919	176,413	245,000	248,572
287-672-969.021	501 RIVER-MAINTENANCE	70,000	75,000	64,303	75,000	75,000
287-672-969.022	APLEX FITNESS SR DISCOUNT	6,125	3,850	2,800	4,937	5,108
287-672-969.023	HABITAT AGING IN PLACE/HOME REPAI	113,576	82,863	102,587	118,611	112,462
287-672-969.024	BESSER MUSEUM-NE MI HIS EX PH1	12,500				
287-672-969.026	MPAC-WALKING TRACK				6,125	
287-672-969.027	HL SUNRISE COMM FOOD PANTRY					840
287-672-975.000	501 RIVER-BUILDING IMPROVEMENTS		13,473	5,558	5,558	
287-672-995.025	FREE SR POOL PROGRAMS			30,130	32,250	33,143
287-672-995.273	TRANSFER TO POOL	29,450	28,859			
TOTAL APPROPRIATIONS		667,149	666,167	591,252	733,013	734,852
NET OF REVENUES/APPROPRIATIONS - 672 - AGENCY ON AGI		(52,174)	(16,867)	99,336	(27,491)	3,390
ESTIMATED REVENUES - FUND 287		614,975	649,300	690,588	705,522	738,242
APPROPRIATIONS - FUND 287		667,149	666,167	591,252	733,013	734,852
NET OF REVENUES/APPROPRIATIONS - FUND 287		(52,174)	(16,867)	99,336	(27,491)	3,390
BEGINNING FUND BALANCE		211,391	159,215	142,348	142,348	241,684
FUND BALANCE ADJUSTMENTS		1				
ENDING FUND BALANCE		159,218	142,348	241,684	114,857	245,074

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 670 - DEPARTMENT OF HUMAN SERVICES						
ESTIMATED REVENUES						
290-670-677.000	REFUNDS/REIMBURSEMENT	210		60	60	
290-670-699.000	REVENUE	23,446	16,000			
TOTAL ESTIMATED REVENUES		23,656	16,000	60	60	
APPROPRIATIONS						
290-670-709.000	SOCIAL SECURITY	130	100	124	67	171
290-670-711.000	MEDICARE	30	23	29	16	40
290-670-725.000	PER DIEM	1,654	1,530	1,850	2,080	2,744
290-670-801.000	ADMINISTRATIVE EXPENSE	1,080	1,680	175	1,275	1,800
290-670-802.000	DHS BOARD FOSTER CARE & ASSISTIVE	2,414	1,906	2,060	4,500	2,500
290-670-803.000	HOSPITALIZATION				8,000	
290-670-860.000	TRAVEL	1,378	1,579	2,556	2,500	1,750
290-670-955.000	MISCELLANEOUS EXPENSE	1,482	1,180	1,080	2,400	1,500
TOTAL APPROPRIATIONS		8,168	7,998	7,874	20,838	10,505
NET OF REVENUES/APPROPRIATIONS - 670 - DEPARTMENT OF		15,488	8,002	(7,814)	(20,778)	(10,505)
ESTIMATED REVENUES - FUND 290		23,656	16,000	60	60	
APPROPRIATIONS - FUND 290		8,168	7,998	7,874	20,838	10,505
NET OF REVENUES/APPROPRIATIONS - FUND 290		15,488	8,002	(7,814)	(20,778)	(10,505)
BEGINNING FUND BALANCE		51,396	66,883	74,885	74,885	67,071
ENDING FUND BALANCE		66,884	74,885	67,071	54,107	56,566

BUDGET REPORT FOR ALPENA COUNTY
Fund: 292 CHILD CARE FUND

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 662 - CHILD CARE-FAMILY DIVISION						
ESTIMATED REVENUES						
292-662-563.001	BASIC GRANT	58,549	46,920	45,182	56,520	56,520
292-662-563.002	STATE REIMB.(CCF-CAP REIMB.)	464,336	518,946	576,273	750,000	673,155
292-662-626.001	STATE WARDS	221	234	150	94	100
292-662-626.003	COURT WARDS	40,021	50,867	20,580	45,000	15,000
292-662-626.005	COURT COSTS	707	510	437	1,000	400
292-662-626.006	COURT'S STATE WARD SHARE	240	234	555	200	100
292-662-665.001	INTEREST	414	1,293	952	628	750
292-662-674.000	CHILD CARE FUND DONATIONS	162				
292-662-674.001	PRIVATE GRANT-COMM FOUNDATION	1,500				
292-662-677.000	REIMBURSEMENTS & REFUNDS	507	440	709	100	400
292-662-677.003	COLLECTION FEES	13,502	17,113	7,096	14,000	4,000
292-662-677.004	T.P. PROGRAM CHARGE REIMBURSEMENT	6,049	5,728	2,511	5,000	1,500
292-662-699.000	CONTRIBUTION FROM GENERAL FUND	385,780	385,780	256,667	280,000	210,000
TOTAL ESTIMATED REVENUES		971,988	1,028,065	911,112	1,152,542	961,925
APPROPRIATIONS						
292-662-801.004	INTENSIVE PROBATION PROGRAM	643,441	548,552	876,678	1,033,700	838,905
292-662-802.000	INDEPENDENT LIVING				1,500	1,500
292-662-804.000	PRIVATE FAMILY FOSTER CARE				2,500	5,000
292-662-804.001	PUBLIC/COUNTY FAMILY FOSTER CARE				5,000	5,000
292-662-814.000	FOSTER CARE NON-SCHEDULED PAYMENT	3,635	3,678	11,069	7,500	5,000
292-662-816.000	PRIVATE INSTITUTIONAL CARE	112,878	181,026	83,837	124,000	123,000
292-662-816.001	PUBLIC/COUNTY INSTITUTIONAL CARE	53,965	48,610	27,830	124,000	123,000
292-662-820.000	INSTITUTIONAL CARE NON-SCHEDULED	281			2,000	4,000
292-662-825.000	DIRECT PAYMENT	(316)	(23)	(20)		
292-662-955.002	BASIC GRANT	58,512	66,263	35,960	56,520	56,520
TOTAL APPROPRIATIONS		872,396	848,106	1,035,354	1,356,720	1,161,925
NET OF REVENUES/APPROPRIATIONS - 662 - CHILD CARE-FA		99,592	179,959	(124,242)	(204,178)	(200,000)

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 664 - BLENDED FUNDING						
ESTIMATED REVENUES						
292-664-674.006	BAY ATHLETICS COMM INTERVENTION	30,000			30,000	
292-664-699.000	BLENDED FUNDING - GF	150,000	150,000	200,000	200,000	200,000
TOTAL ESTIMATED REVENUES		180,000	150,000	200,000	230,000	200,000
APPROPRIATIONS						
292-664-801.000	CONTRACTUAL SERVICES-BLENDED FUND	15,000	15,000	(15,000)	52,500	
TOTAL APPROPRIATIONS		15,000	15,000	(15,000)	52,500	
NET OF REVENUES/APPROPRIATIONS - 664 - BLENDED FUNDI		165,000	135,000	215,000	177,500	200,000

BUDGET REPORT FOR ALPENA COUNTY
Fund: 292 CHILD CARE FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 969 - APPROPRIATIONS/OTHER CO FUNDS						
APPROPRIATIONS						
292-969-995.000	TRANSFERS OUT	225,000	262,500			
TOTAL APPROPRIATIONS		225,000	262,500			
NET OF REVENUES/APPROPRIATIONS - 969 - APPROPRIATION		(225,000)	(262,500)			
ESTIMATED REVENUES - FUND 292		1,151,988	1,178,065	1,111,112	1,382,542	1,161,925
APPROPRIATIONS - FUND 292		1,112,396	1,125,606	1,020,354	1,409,220	1,161,925
NET OF REVENUES/APPROPRIATIONS - FUND 292		39,592	52,459	90,758	(26,678)	
BEGINNING FUND BALANCE		51,909	84,492	136,951	136,951	227,709
FUND BALANCE ADJUSTMENTS		(7,010)				
ENDING FUND BALANCE		84,491	136,951	227,709	110,273	227,709

BUDGET REPORT FOR ALPENA COUNTY
Fund: 293 VETERANS AFFAIRS
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 682 - VETERANS' COUNSELOR						
ESTIMATED REVENUES						
293-682-403.000	CURRENT TAXES-EXTRA SPECIAL VOTED	214,894	229,756	244,356	249,732	262,885
293-682-411.000	DELINQUENT REAL (SETTLEMENTS)	3	43	9	50	50
293-682-412.000	DELINQUENT PERSONALS/DNR	1,447	1,356	1,520	1,521	1,500
293-682-553.000	STATE GRANT	30,771	22,317	23,855	23,855	
293-682-569.000	SMALL BUSINESS TAXPAYER EXEMPT (S			426	426	
293-682-573.000	LOCAL COMM STABILIZATION SHARE TA	15,694	12,831	13,989	15,300	15,000
293-682-665.000	INTEREST	8,142	11,070	9,720	7,006	7,000
293-682-674.000	PRIVATE DONATION	680	50			
293-682-677.000	REIMBURSEMENTS/REFUNDS	918	885			
293-682-691.000	OFS - LEASE FINANCING	34,093				
TOTAL ESTIMATED REVENUES		306,642	278,308	293,875	297,890	286,435
APPROPRIATIONS						
293-682-702.000	ASSISTANT DIRECTOR	32,527	44,286	45,886	53,405	54,560
293-682-703.000	DIRECTOR'S SALARY	46,690	50,568	53,089	60,083	67,939
293-682-709.000	SOCIAL SECURITY	5,780	6,597	6,505	7,708	8,189
293-682-711.000	MEDICARE	1,352	1,543	1,521	1,803	1,916
293-682-712.000	IN LIEU OF HOSPITALIZATION(TAXABL	9,600	10,400	6,000	7,200	7,200
293-682-714.000	LONGEVITY	400	900		1,100	1,300
293-682-716.000	MERS DEFINED CONTRIBTUION	5,687	6,435	7,991	9,056	11,142
293-682-724.009	WORKER'S COMPENSATION	358	837	188	250	86
293-682-724.014	SICK & ACCIDENT	973	1,174	999	1,140	1,185
293-682-725.000	PER DIEMS	403	457	240	2,160	1,080
293-682-727.000	OFFICE SUPPLIES	666	612	370	700	750
293-682-727.001	OFFICE EQUIP/SUPPLIES GRANT			1,791	2,500	
293-682-728.000	POSTAGE	27		34	200	200
293-682-801.000	JANITORIAL SERVICES	3,510	4,027	3,369	4,200	4,200
293-682-801.002	ALARM MONITORING-YRLY	360	360	420	500	500
293-682-805.000	COST ALLOCATION	40,722	36,026	39,199	39,199	38,666
293-682-833.000	VETERAN BURIALS	2,400	3,340	900	4,500	4,500
293-682-833.001	GRAVE MARKERS	2,140	3,585	2,310	4,500	4,500
293-682-850.000	TELEPHONE	3,484	2,220	2,180	2,500	2,600
293-682-860.000	TRAVEL	561	546	1,211	2,000	2,000
293-682-861.001	MILEAGE REIMBURSEMENT	482	188	63	360	360
293-682-903.000	ADVERTISING-PRINTING	182	229	127	500	350
293-682-903.001	GRANT MARKETING	30,771	22,317	16,401	21,355	
293-682-931.000	EQUIPMENT MAINTENANCE	213	273	99	500	500
293-682-940.000	BUILDING RENTAL			8,928	9,750	9,750
293-682-955.001	EDUCATION & TRAINING		400	200	550	550
293-682-955.002	DUES AND SUBSCRIPTIONS	400	400	100	500	500
293-682-955.004	VETERANS RELIEF	382	150		10,000	7,500
293-682-955.005	AAACU DONATION EXPENDITURE				500	500
293-682-955.006	PRIVATE DONATION EXPENDITURE				200	200
293-682-962.000	COUNTY SETTLEMENTS	110	62	85	2,000	2,000
293-682-977.001	OFFICE FURNITURE	210		268	500	500
293-682-977.002	OFFICE COMPUTERS		585		1,200	1,200
293-682-980.000	CAPITAL OUTLAY - LEASE FINANCING	34,093				
293-682-991.000	DEBT SERVICE PAYMENT (LEASE) - PR	7,806	8,158			
293-682-993.000	DEBT SERV PAYMENT (LEASE) - INTER	1,834	1,582			
TOTAL APPROPRIATIONS		234,123	208,257	200,474	252,619	236,423
NET OF REVENUES/APPROPRIATIONS - 682 - VETERANS' COU		72,519	70,051	93,401	45,271	50,012

BUDGET REPORT FOR ALPENA COUNTY
Fund: 293 VETERANS AFFAIRS
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
ESTIMATED REVENUES - FUND 293		306,642	278,308	293,875	297,890	286,435
APPROPRIATIONS - FUND 293		234,123	208,257	200,474	252,619	236,423
NET OF REVENUES/APPROPRIATIONS - FUND 293		72,519	70,051	93,401	45,271	50,012
	BEGINNING FUND BALANCE	329,592	402,111	472,160	472,160	564,063
	FUND BALANCE ADJUSTMENTS			(1,498)	(1,498)	
	ENDING FUND BALANCE	402,111	472,162	564,063	515,933	614,075

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 595 - AIRPORT						
ESTIMATED REVENUES						
295-595-528.000	CARES GRANT	927,423	36,828			
295-595-538.000	FED CAPITAL GRANT			14,900	14,900	14,900
295-595-640.000	PASSENGER FACILITY CHARGES	29,549	42,817	47,304	45,000	45,000
295-595-642.000	SCRAP AND SALVAGE SALES	32		67	100	100
295-595-642.001	JET A SALES	1,362	66,142	179,607	180,000	180,000
295-595-642.002	100 LOW LEAD SALES		121,941	37,877	37,878	25,000
295-595-642.003	FBO RETAIL SALES				2,000	
295-595-642.004	FACILITY CHARGES- AIRPORT				6,240	6,240
295-595-642.005	GROUND FUEL SALES			1,545	900	1,500
295-595-642.006	JET A NON-TAX		64,385			
295-595-643.000	FUEL FLOWAGE	9,339	510			
295-595-644.000	LANDING FEES	60,432	95,723	80,486	82,000	82,000
295-595-651.000	TERMINAL AD SPACE	700	350	350	350	700
295-595-665.000	INTEREST	15,042	21,397	3,315	3,044	2,302
295-595-665.001	INTEREST	4,615	879			
295-595-667.000	TSA FACILITY LEASE	40,670	45,364	39,201	37,000	37,000
295-595-667.001	MDOT RENTAL/MAINTENANCE AGREEMENT			36,474	36,000	45,000
295-595-667.002	UG FUEL FARM LEASE	6,009	3,518			
295-595-667.003	TERMINAL SPACE	92,136	100,512	92,136	103,527	103,527
295-595-667.004	HANGER SPACE	14,096	13,913	12,183	14,622	14,622
295-595-667.005	LAND LEASE	8,077	6,093	7,117	14,509	14,509
295-595-667.006	OLD SRE BLDG LEASE				1,500	750
295-595-667.007	NMMMA LAND LEASE		300	5,743	5,744	5,743
295-595-671.000	LEASE REVENUE	33,914	33,084			5,000
295-595-671.001	NMMMA LEASE REVENUE		2,576			2,576
295-595-677.000	REIMBURSEMENTS AND REFUNDS	38	732	233	1,000	500
295-595-677.002	REFUND HIGH SPEED BOOM	48,403				
295-595-684.000	MISCELLANEOUS REVENUE	305	1,962	153	650	650
295-595-684.002	COMMERCIAL OPERATING AGREEMENT	250		2,190	2,190	2,000
295-595-684.003	VENDING REIMBURSEMENT				500	
295-595-698.000	INSURANCE RECOVERIES	29,646				
TOTAL ESTIMATED REVENUES		1,322,038	659,026	560,881	589,654	589,619
APPROPRIATIONS						
295-595-703.000	AIRPORT MANAGER	62,441	63,941	55,527	64,699	65,850
295-595-704.000	ASSISTANT MANAGER	37,511	44,128	13,199	13,200	
295-595-704.001	SECRETARIAL					37,500
295-595-708.000	OVERTIME WAGES		3,923	3,738	4,000	1,000
295-595-709.000	SOCIAL SECURITY	6,930	7,626	4,779	7,210	6,669
295-595-711.000	MEDICARE	1,621	1,783	1,118	1,687	1,560
295-595-712.000	IN LIEU OF HOSPITALIZATION (TAXAB	9,600	9,600	4,200	7,200	3,600
295-595-714.000	LONGEVITY	900	1,400	417	1,600	600
295-595-716.000	MERS DEFINED CONTRIBUTION PLAN	4,434	7,717	3,882	8,592	9,356
295-595-718.000	HOSPITALIZATION					16,278
295-595-724.009	WORKERS COMPENSATION	887	1,777	1,306	2,000	1,344
295-595-724.014	SICK AND ACCIDENT	1,045	1,090	651	1,184	1,140
295-595-724.018	HSA ER					5,000
295-595-725.000	PER DIEM					500
295-595-727.000	OFFICE SUPPLIES	2,923	1,809	632	1,000	1,000
295-595-727.001	SAFETY EQUIPMENT	135		385	450	150
295-595-728.000	POSTAGE	12	10	11	100	100
295-595-729.000	JET A PURCHASE		41,485			75,000

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 595 - AIRPORT						
APPROPRIATIONS						
295-595-729.001	100 LOW LEAD PURCHASE		30,276			30,000
295-595-729.002	FBO RETAIL STOCK PURCHASE	537	622	44	44	44
295-595-729.004	FUEL COGS		77,161			
295-595-743.000	GASOLINE	549	1,080	878	1,000	1,000
295-595-743.001	DIESEL FUEL	19,329	15,352	13,581	20,000	21,500
295-595-783.000	BUILDING SUPPLIES	1,197	2,039	297	1,000	2,000
295-595-801.000	ALPENA GROUND SERVICES CONTRACT	382,260	387,792	387,792	387,991	399,635
295-595-801.001	INDUSTRIAL STORM WATER INSPECTION	450	600	300	750	750
295-595-801.002	WEBSITE DESIGN	1,704	1,500	1,500	1,720	1,720
295-595-801.004	PROFESSIONAL SERVICES			6,345	7,000	5,000
295-595-802.000	AIRPORT LICENSING	360	360	360	360	360
295-595-803.000	LIABILITY INSURANCE	9,988	7,711	331	4,080	4,000
295-595-803.001	POLLUTION INSURANCE	500	500		675	675
295-595-803.002	VEHICLE INSURANCE	952			1,588	
295-595-805.000	CONSULTING SERVICES	18,851	14,359		8,000	15,000
295-595-805.001	COST ALLOCATION	56,472	53,300	56,354	56,354	61,165
295-595-808.000	WEATHER OBSERVATION	104				
295-595-826.000	VEHICLE MAINT MANAGEMENT	192	32		192	192
295-595-850.000	TELEPHONE	420	319	171	435	435
295-595-851.000	CELL PHONES	2,711	1,488	782	4,315	4,315
295-595-860.000	TRAVEL	3,002	1,752	1,350	1,956	1,956
295-595-861.000	FREIGHT	811	120	109	500	500
295-595-903.000	ADVERTISING	264	319		420	420
295-595-920.000	NATURAL GAS	25,970	21,237	26,059	37,000	37,000
295-595-921.000	ELECTRIC	46,881	44,882	39,213	46,000	46,000
295-595-922.000	WATER & SEWER	2,208	2,231	3,742	3,900	3,900
295-595-925.000	GARBAGE DISPOSAL	2,185	1,767	1,540	2,000	2,000
295-595-931.000	EQUIPMENT MAINTENANCE	29,688	35,974	15,764	21,000	21,000
295-595-931.001	FUEL FARM MAINTENANCE	12,068	5,667	15,030	19,062	12,200
295-595-931.002	HVAC CONTROLS-MDOT	8,697	14,029		3,700	8,000
295-595-931.003	HVAC CONTROLS-SRE	4,668	3,230		4,545	4,545
295-595-932.000	BUILDING MAINTENANCE	32,809	9,044	7,720	8,713	8,713
295-595-932.001	MDOT BUILDING MAINTENANCE AGREEME	4,563	11,141	2,747	6,000	8,000
295-595-933.000	GROUNDS MAINTENANCE	1,333	1,650	2,896	6,000	8,000
295-595-933.002	RUNWAY MAINTENANCE	34,810	24,529	9,756	11,000	10,000
295-595-933.003	PAPI & REIL MAINTENANCE				450	500
295-595-940.000	WEBPOS MERCHANT EQUIP RENTAL		60	40	200	200
295-595-948.001	TANKER LEASE		13,175	16,125	16,250	64,500
295-595-955.002	DUES, SUBSCRIPTIONS, MEMBERSHIPS	600	985	727	954	954
295-595-958.000	AVFUEL PERSONAL PROPERTY TAX			1,281	1,281	6,000
295-595-959.000	MICHIGAN WITHHOLDING TAX			14,544	22,441	22,441
295-595-967.000	FBO STARTUP ONE TIME PURCHASES	603	3,228			
295-595-971.000	COMPUTERS			4,580	4,581	4,581
295-595-977.000	HIGH SPEED BROOM		48,403			
295-595-995.000	TRANSFERS TO OTHER UNITS	104,615	107,875	106,153	106,153	104,268
295-595-995.002	CAP IMP BOND PYMT (2014-2028)	17,205	17,525	16,346	17,832	18,754
295-595-995.482	TRANSFERS OUT - AIRPORT RUNWAY		47,895			
295-595-995.483	TRANSFER OUT- AIRPORT T-HANGER					62,088
TOTAL APPROPRIATIONS		957,995	1,197,498	844,302	950,364	1,230,958
NET OF REVENUES/APPROPRIATIONS - 595 - AIRPORT		364,043	(538,472)	(283,421)	(360,710)	(641,339)

BUDGET REPORT FOR ALPENA COUNTY
Fund: 295 AIRPORT FUND
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
ESTIMATED REVENUES - FUND 295		1,322,038	659,026	560,881	589,654	589,619
APPROPRIATIONS - FUND 295		957,995	1,197,498	844,302	950,364	1,230,958
NET OF REVENUES/APPROPRIATIONS - FUND 295		364,043	(538,472)	(283,421)	(360,710)	(641,339)
	BEGINNING FUND BALANCE	1,224,616	1,727,241	1,188,770	1,188,770	905,349
	FUND BALANCE ADJUSTMENTS	138,583				
	ENDING FUND BALANCE	1,727,242	1,188,769	905,349	828,060	264,010

BUDGET REPORT FOR ALPENA COUNTY
Fund: 296 DEPARTMENT OF HUMAN SERVICES-CC SUB ACCO
Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 663 - CHILD CARE - DEPT. OF SOCIAL SERV.						
ESTIMATED REVENUES						
296-663-400.000	DHS CHILD CARE SUB ACCOUNT-REVENU	2,000	1,333			
TOTAL ESTIMATED REVENUES		2,000	1,333			
APPROPRIATIONS						
296-663-700.000	EXPENDITURES	1,500	2,775	774	1,500	1,500
TOTAL APPROPRIATIONS		1,500	2,775	774	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 663 - CHILD CARE -		500	(1,442)	(774)	(1,500)	(1,500)
ESTIMATED REVENUES - FUND 296		2,000	1,333			
APPROPRIATIONS - FUND 296		1,500	2,775	774	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - FUND 296		500	(1,442)	(774)	(1,500)	(1,500)
BEGINNING FUND BALANCE		11,000	11,500	10,058	10,058	9,284
ENDING FUND BALANCE		11,500	10,058	9,284	8,558	7,784

BUDGET REPORT FOR ALPENA COUNTY
Fund: 297 MATERIALS MANAGEMENT PLAN

Calculations as of 11/30/2025

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 ACTIVITY	2025 ACTIVITY THRU 11/30/25	2025 AMENDED BUDGET	2026 BOARD APPROVED BUDGET
Dept 523 - MATERIALS MANAGEMENT PLANNING						
ESTIMATED REVENUES						
297-523-550.000	MMP GRANT-ALPENA			8,000	8,000	84,454
297-523-550.001	MMP GRANT-ALCONA			16,650		
297-523-550.002	MMP GRANT - IOSCO			7,650	8,000	82,619
297-523-550.003	MMP GRANT - MONTMORENCY			7,650	8,000	74,577
297-523-550.004	MMP GRANT - OSCODA				8,000	74,110
297-523-581.002	MMP GRANT - IOSCO		8,000			
297-523-581.003	MMP GRANT - MONTMORENCY		8,000			
297-523-581.004	MMP GRANT - OSCODA		8,000			
297-523-665.000	INTEREST		60	86	81	75
297-523-699.101	TRANSFER FROM 101/GF		1,500			
297-523-699.246	TRANSFER IN FROM FUND 246		6,500			
TOTAL ESTIMATED REVENUES			32,060	40,036	32,081	315,835
APPROPRIATIONS						
297-523-727.000	OFFICE SUPPLIES				500	
297-523-801.000	PROF SERV- DEVELOPEMENT			27,750	30,000	315,835
297-523-820.000	CONTRACTUAL AGREEMENT		25,000			
297-523-955.000	MISCELLANEOUS EXPENSE				1,500	
TOTAL APPROPRIATIONS			25,000	27,750	32,000	315,835
NET OF REVENUES/APPROPRIATIONS - 523 - MATERIALS MAN			7,060	12,286	81	
ESTIMATED REVENUES - FUND 297			32,060	40,036	32,081	315,835
APPROPRIATIONS - FUND 297			25,000	27,750	32,000	315,835
NET OF REVENUES/APPROPRIATIONS - FUND 297			7,060	12,286	81	
BEGINNING FUND BALANCE				7,060	7,060	19,346
ENDING FUND BALANCE			7,060	19,346	7,141	19,346